

TOWN OF MERRIMAC, MA

ANNUAL REPORT



1991

ANNUAL REPORT
of the
TOWN OFFICERS
of the
TOWN OF MERRIMAC
for the
YEAR ENDING DECEMBER 31,
1991



IN MEMORIAM
to those
WHO HAVE HELD A PUBLIC OFFICE
in the
TOWN OF MERRIMAC

Dr. A. Francis Davis
School Physician

Merrill Smith, Sr.
Special Police Officer
Cemetery Trustee

Clifford R. Howe, Jr.
Board of Assessors

Agnes Powers
School Committee

ELECTED OFFICERS

Moderator

One Year

H. Parker McLaren

Board of Selectmen

Three Years

Walter W. Steeves, *Chairman*

Jeffrey W. Hoyt

James G. Seymour

Term Expires 1992

Term Expires 1993

Term Expires 1994

Town Treasurer

One Year

Thomas Abisalih

Tax Collector

Three Years

Patricia True

Term Expires 1994

Board of Assessors

Three Years

Edward R. Davis, *Chairman*

George Mutti

Martha Schena

Term Expires 1994

Term Expires 1993

Term Expires 1992

Planning Board

Five Years

Joseph Carter, *Chairman*

Dennis Brodie

Richard Gosselin

Arthur Evans

Alan Hassig

Term Expires 1993

Term Expires 1992

Term Expires 1996

Term Expires 1995

Term Expires 1994

Evelyn Greeley, Secretary

Constables

Arthur Evans

Brian Peavey

James Seymour

Tree Warden

John A. Williams, III

Town Clerk

One Year

Patricia True

Board of Health

Constance A. Hoyt

Richard Ouellette

Terry Walden, *Chairman*

Term Expires 1994

Term Expires 1992

Term Expires 1993

School Committee
Three Years

Philip Cosgrove	Term Expires 1992
Victoria Haggstrom	Term Expires 1992
Lucy Abisalih	Term Expires 1993
Paul Tucker	Term Expires 1993
Michael Bryant	Term Expires 1994

Trustees of Public Library
Three Years

Jeffrey W. Hoyt, <i>Chairman</i>	Term Expires 1992
Yvonne Cosgrove	Term Expires 1993
Linda Claeys	Term Expires 1992
Susan M. Coburn	Term Expires 1994
Bruce Evans	Term Expires 1994

Playground Commission
Three Years

Wayne Bickford	Term Expires 1993
John H. Willman	Term Expires 1992
Leon B. Smith	Term Expires 1994
David W. Riley	Term Expires 1995
Michael Stevens	Term Expires 1994

Municipal Light Commissioner
Three Years

Wilbur Wallace	Term Expires 1992
David Vance	Term Expires 1994
Gordon Rines	Term Expires 1993

Municipal Water Commissioner
Three Years

Wilbur Wallace	Term Expires 1992
David Vance	Term Expires 1994
Gordon Rines	Term Expires 1993

Cemetery Trustees
Three Years

Alva W. Clark	Term Expires 1994
Harold R. Arbour	Term Expires 1993
Richard Fournier	Term Expires 1992

Sewer Commissioners
Three Years

William Raper, Jr., <i>Chairman</i>	Term Expires 1994
Louis Bibeau	Term Expires 1992
John Cryan	Term Expires 1993

Merrimac Housing Authority
Five Years

Dorothy Olsen	Term Expires 1996
Virginia Ketchen	Term Expires 1992
William D. Vance	Term Expires 1993
Barbara J. Arbour	Term Expires 1994

DIRECTORY OF APPOINTED OFFICIALS

Finance Committee

Robert Bender, *Chairman*
Bernard Bailey
John Page
Geoffrey Milstein

Lawrence Curtis
Sandra Venner
Neil Wallace
Harriet Stanley

Board of Appeals

Gordon Broz
Nancy MacGregor

Ellen Evans
Philip Parry

Susan Clark, *Secretary*

Conservation Commission

Louis Nucci
Allan Pollock
Bruce Evans

Robert Topitzer
Paul Geoghegan
Arthur Yarranton

Bulding Inspector

Arthur Deuplisea

Rent Control Board

Thomas McKenna

Joseph Bamford

James G. Seymour

Dog Officer

Bonnie Buckley

Fire Department

Wallace Spencer, *Chief*

Ralph Spencer, *Deputy Chief*

Brian Peavey, *Deputy Chief*

Gas Inspector

Richard Pearson

Plumbing Inspector

Gaetano Caruso

Wiring Inspector

Roy Keiser

Highway Department

Gordon Rines, *Supt.*

Board of Registrars

Madelaine Lay
Dorothy Whiting
Nancy Stevens

Evelyn Greeley
Patricia True

Town Counsel

Ashod N. Amirian

Selectmen's Secretary

Barbara J. Arbour

Town Accountant

David Hitchcock

Inspector of Animals

George R. Hoyt

Selectmen's Designee M.V.R.T.A.

J. Leonard Batchelder

Arts Lottery Council

Lucy Abisalih, *Chairman*
Nancy Hocking-McDonough
Bruce Alexander
Colleen Fiorello

Nicholas Fiorello
Nina Wang
Charlene Graham
Ann Tucker

Trustees of Kimball Park

Charles Haynes

Allen Wilson

Veterans Agent

David Hitchcock

Sworn Weighers

Harold Waterhouse

John Flynn

Miscellaneous Police

Alfred Wright
Gordon Rines
Harold Arbour
Richard Kennedy

for the Sanitary Landfill
for the Highway Department
for the Cemetery Department
for the Light & Water Department

Historical Commission

Evelyn Calnan
Betty Emery
Kenneth Fowle
Walter Calnan

Charlotte McCarron
John McCarron
Sandy Pease

WARRANT FOR ANNUAL TOWN MEETING

Essex, ss

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merimac to meet in the Dr. Frederick N. Sweetsir School in Merrimac on May 4, 1992 at 8:00 p.m. to act on the following articles, namely:

ARTICLE 1. To see if the Town will vote to fix the salary and compensation of all elective officers of the Town as provided by Massachusetts General Laws, Chapter 41, Section 108 as amended: Moderator, Town Clerk, Three Selectmen, Three Assessors, Treasurer, Tax Collector, Tree Warden, Three Commissioners of Municipal Light, Three Water Commissioners, Three Sewer Commissioners, and raise, appropriate or transfer sums of money therefore and to determine sums of money to be raised, or transferred to defray the necessary and usual charges and expenses of the Town for the Fiscal Year commencing July 1, 1992 and make appropriations for the same, said sums of money so raised, appropriated or transferred to be expended for specific purposes to be voted; or take any other action relative thereto.

ARTICLE 2. To see if the Town will vote to appropriate a sum of money from the Electric Light Operating Balance, said money to be used by the Assessors with the estimated receipts to fix the tax rate for the fiscal year commencing July 1, 1992; or take any other action relative thereto.

ARTICLE 3. To see if the Town will vote to appropriate a sum of money from the sale of Cemetery lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "Care, Improvement, and Embellishment" of said Cemeteries, according to Massachusetts General Laws, Chapter 114, Section 14 and Section 25: or take any other action relative thereto.

ARTICLE 4. To see if the Town will vote to accept benefits provided under Chapter 760, Acts of 1960, "An act providing State Aid for Free Public Libraries", or take any other active relative thereto.

ARTICLE 5. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be used for the operation and maintenance of the Sanitary Landfill for fiscal year 1993; or take any other action relative thereto.

ARTICLE 6. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be used to pay Haley & Ward Engineering Company for services of supervision and inspection of sanitary landfill for the fiscal year commencing July 1, 1992; or take any other action relative thereto.

ARTICLE 7. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the reserve fund for appropriation for revaluation.

ARTICLE 8. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be expended by the Board of Assessors to perform duties and incur expenses relating to any equalization or revaluation of the Town; to authorize the Board of Assessors to hire themselves at the rate of \$10.00 per hour and to hire such other necessary assistance as the Board of Assessors may deem necessary or convenient; or take any other action relative thereto.

ARTICLE 9. To see if the Town will vote to raise and appropriate or transfer from

Chapter 90 Highway funds, a sum of money for construction, repair and improvement in FY93; or take any other action relative thereto.

ARTICLE 10. To see if the Town will vote to authorize the Board of Assessors to use a sum of money from available balances and from "FREE CASH" in the treasury toward the reduction of the tax rate for the fiscal year commencing July 1, 1992; or take any other action relative thereto.

ARTICLE 11. To see if the Town will vote to create a revolving fund by which the Dog Officer, and officials responsible for such other activities designated by the Board of Selectmen, may efficiently carry out the activities for which they are responsible or take any other action relative thereto.

ARTICLE 12. To see if the Town will vote to change the term of office of the Town Treasurer from one year to three years, or take any other action relative thereto.

ARTICLE 13. To see if the Town will vote to amend the Refuse Bylaw, Article XIII, Section V in accordance with Massachusetts Solid Waste Regulations (310 CMR 19.000) as follows:

Effective on the dates specified, residents of the Town are required to separate from their rubbish and recycle the following materials: 1) auto batteries, white goods, tires, and leaves (5/31/92); 2) aluminum containers, metal and glass food and beverage containers, and other yard waste (12/31/92); and 3) single polymer plastics and recyclable paper, including corrugated, newspaper, office and other grades (12/31/94). Any person depositing the above mentioned items in the Town refuse disposal area after the effective date shall be subject to a fine of \$250.00; or take any other action relative thereto.

ARTICLE 14. To see if the Town will vote to raise and appropriate a sum of money for recycling; or take any other action relative thereto.

ARTICLE 15. To see if the Town will vote to transfer from Sewer Capital Development Fund a sum of money for principal payment for note dated 2/1/92; or take any other action relative thereto.

ARTICLE 16. To see if the Town will vote to raise and appropriate a sum of money to pay for Sewer Inspections; or take any other action relative thereto.

ARTICLE 17. To see if the Town will vote to transfer from Sewer Capital Development Fund a sum of money for principal payment for note dated 8/1/91; or take any other action relative thereto.

ARTICLE 18. To see if the Town will vote to raise and appropriate a sum of money to be used to purchase a new pump and controls for the East Main Street station; or take any other action relative thereto.

ARTICLE 19. To see if the Town will vote to raise and appropriate a sum of money to recondition or replace wells at the East Main Street station; or take any other action relative thereto.

ARTICLE 20. To see if the Town will vote to raise and appropriate a sum of money to redevelop two wells at the Sargent wellfield; or take any other action relative thereto.

ARTICLE 21. To see if the Town will vote to accept Sections 42G through 42I of Chapter 40 of the Massachusetts General Laws, providing for the levying of assessments for the laying of pipes in public and private ways for the conveyance or distribution of water to the town's inhabitants.

ARTICLE 22. To see if the Town will vote to accept the provisions of G.L. C.41, & 69B, providing for the powers and duties of the water commissioners.

ARTICLE 23. To see if the Town Meeting will authorize the Board of Water Commissioners to petition the state legislature for special legislation establishing a water privilege fee for the Town of Merrimac substantially in the form set forth in a document entitled “Water Service Privilege Fee”, a copy of which is on file with the Town Clerk, and which was presented to Town Meeting.

ARTICLE 24. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to be used to purchase a police cruiser for the Police Department and authorize the Selectmen to trade in the oldest cruiser towards the cost of the new police cruiser; or take any other action relative thereto.

ARTICLE 25. To see if the Town will vote to accept the road known as “Heathbrook Estates”, as designed by and described by drawings by Merrimac Engineering Services, dated October, 1985 and approved for development by the Merrimac Planning Board dated August 19, 1986.

Given under our hands this 7th day of April 1992.

Walter W. Steeves, Chairman
Jeffrey W. Hoyt
James G. Seymour

true copy attest:
CONSTABLE

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac, to meet at the time and said place for purpose therein expressed.

Posted this ____ day of April, 1992, in the following three places:

Towne Market
Town Hall
Cozy Cleaners

WARRANT FOR ANNUAL TOWN MEETING

Essex, ss

To one of the Constables of the Town of Merrimac:

GREETINGS,

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet in the Frederick N. Sweetsir School in Merrimac on May 4, 1992 at 7:30 p.m. in the evening to act on the following articles, namely:

ARTICLE 1. To see if the Town will vote to accept the provisions of section thirteen of chapter two hundred fifty eight of the General Laws, which provides that the town shall indemnify and save harmless municipal officers, elected or appointed, from personal financial loss and expense including reasonable legal fees and costs, if any, in an amount not to exceed one million dollars.

ARTICLE 2. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to pay Tax Collector's Excise Processing; or take any other action relative thereto.

ARTICLE 3. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to the Election Officers Salary Account; or take any other action relative thereto.

ARTICLE 4. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to the Election Expenses Account; or take any other action relative thereto.

ARTICLE 5. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to pay for Property and Liability Insurance; or take any other action relative thereto.

ARTICLE 6. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for Snow and Washout Emergency; or take any other action relative thereto.

ARTICLE 7. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for Water in Town Buildings; or take any other action relative thereto.

ARTICLE 8. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to pay F.I.C.A. Town's share; or take any other action relative thereto.

ARTICLE 9. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to pay for Unemployment Expense; or take any other action relative thereto.

ARTICLE 10. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for Recycling Expense; or take any other action relative thereto.

Given under our hands this ____ day of April, 1992.

Walter W. Steeves, Chairman
Jeffrey W. Hoyt
James G. Seymour

A true copy attest:

CONSTABLE

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac, to meet at the time and said place for purpose therein expressed.

Posted this ____ day of April, 1992, in the following three places:

Towne Market
Cozy Cleaners
Town Hall

ANNUAL REPORT

1991

BOARD OF SELECTMEN

Citizens of Merrimac:

The year ending December 31, 1991 has been one of challenge and change for all Massachusetts cities and towns.

The major problems facing Merrimac during the past year have been related to town finances and the budget. Proposition 2½ allows for a very limited annual increase in the amount of our local tax revenue. Furthermore, over two-thirds of our operating budget, each year, is committed to fixed costs. The discretionary portion of the budget is very limited and this year's demands were excessive.

The largest shortfalls and unexpected expenses in our fiscal 1991-1992 budget included: a major reduction in the town's share of state aid (4% of the total budget), increased costs for health and liability insurance, a substantial payment required for the Pentucket Regional debt, and the third year of a contractual salary increase for school personnel. So, too, there was the very real threat of a rupture in the budget by the funding needed for the new water filtration system. Fortunately, this expense was met through rate increases to water users but not without the hard work and skillful management of many individuals during the eleventh hour.

Balancing the budget in the face of these mounting financial obstacles was a lengthy, complex, and trying process. Many meetings were held by the Board of Selectmen, Finance Committee, and individual departments long before the annual town meeting in order to avert a financial crisis.

The annual election, held on May 13th, produced several changes on the Board of Selectmen. Ronald Jordan resigned in order to pursue a career opportunity in New Mexico. Jeffrey W. Hoyt was elected to fill the remaining two-years of that term. James G. Seymour defeated George Waterhouse for reelection. On behalf of the town, we wish to extend our appreciation to Mr. Jordan and Mr. Waterhouse for their years of service. The new board reorganized with Walter W. Steeves as Chairman and James G. Seymour as Clerk.

Preliminary budget cuts were made at the May 6 annual town meeting. A continued town meeting on June 17th resulted in further reductions but without firm figures from the Cherry Sheets, we were still out of balance. In September, a strong effort was mounted to pass a debt exclusion measure to make up for the 254,000 loss in state aid. However, that option was soundly rejected by the voters. Finally, at a special town meeting on November 4th, the last of the necessary cuts were painfully adopted and the budget was balanced. Almost every town department saw reductions and some were as high as fifty percent. Thus far, essential services have been maintained.

During this process, the Selectmen reluctantly voted to use the teacher summer pay deferral option, if needed (a safety valve measure created by the legislature). We are pleased to report that it does not look as though we will need to use that unwise bookkeeping procedure.

In other business, the operating status of Seabrook Nuclear Power Station has required the town's cooperation in all phases of emergency preparedness. In April, Jack Bateman was appointed as Civil Defense Director. He has worked closely with state, local, and Seabrook officials to insure the best warning system possible. A fully equipped Emergency Operations Center has been installed in the upper level of the

fire station building. We wish to formally thank the Police and Fire Departments for their generous help and fine cooperation with these preparations.

Another important part of Seabrook preparedness involves the elimination of the present warning system (mobile alarm trucks) and the restoration of siren poles. After much legal consultation and appropriate hearings before the Board of Appeals, permission has been granted to Seabrook to install three siren poles (Hadley Road, Liberty Street extension, and Bear Hill Road). Aside from the controversial issue of nuclear power, all agree that the town is better protected by siren pole devices than by the system they replace. The new system also gives the town a much better means of warning and handling all kinds of community emergencies—from storm disaster to a chemical spill on Route 495.

On August 19, hurricane “Bob” passed through the area. The town sustained moderate damage in the form of downed trees and power lines along with heavy rain and minor flooding. The cooperation of all town departments was truly commendable both during and after the storm. Through the efforts of Jack Bateman, assisted by town treasurer Tom Abisalih, Merrimac was presented with a check from FEMA in the amount of 36,000 dollars to help defray the unusual costs incurred from the hurricane.

We are also pleased to report that Merrimac has been awarded a small cities housing rehabilitation grant in a joint application with Amesbury. Our portion of the grant is approximately 150,000 dollars and is earmarked for work on about ten qualified Merrimac homes. The administrative aspects of the grant are being conducted by Amesbury’s highly successful team with an eye towards the day when Merrimac can apply separately based on the experience gained from this joint venture.

During the past year, we asked the Light Commissioners to leave the street lights on, for public safety, even though the account for this expense has been depleted. Undoubtedly, this amount will be subtracted from their annual payment to the town in lieu of taxes.

Despite the dubious prospects for next year’s budget and the much needed restoration of state aid, we have recommended a 5% pay increase for all town employees for the coming year. They have patiently gone without a raise for almost three years. If the budget will allow for it, we believe they are very much deserving.

Special recognition should be given to several groups. The Old Home Days Committee is to be complimented for another summer of gala events. The Merrimac Santa Parade Committee and all of their fund raising supporters have produced another excellent parade. The Friends of Merrimac Schools have worked hard to keep the Sweetsir School open and programs intact. The Recycling Committee has organized and we anticipate they will be off to a good start next year. Most especially, the Finance Committee should be applauded for their many hours of work on our very troublesome budget.

Finally, we would like to take this opportunity to thank the general citizenry for their patience and understanding during these trying and difficult times. We also wish to extend our appreciation to all elected and appointed town officials for yet another year of good service.

Respectfully submitted,

Walter W. Steeves, Chairman

Jeffrey W. Hoyt

James G. Seymour

TOWN OF MERRIMAC

DETAILED STATEMENT OF APPROPRIATIONS AND EXPENDITURES GENERAL FUND

PERIOD ENDING JUNE 30, 1991

	CONTINUED		APPROPRIATIONS		SPECIAL ARTICLES	RECEIPT	TRANSFERS	TOTAL BUDGETED	EXPENDED	BALANCE JUNE 30, 1991
	APPROPRIATIONS		GENERAL BUDGET							

GENERAL GOVERNMENT										
FINANCE COMMITTEE EXPENSE	0.00		2000.00		0.00	0.00	0.00	2000.00	947.80	1052.20
SELECTMEN SALARIES	0.00		6600.00		0.00	0.00	0.00	6600.00	6600.00	0.00
SELECTMEN SECRETARY SALARY	0.00		16766.00		0.00	0.00	0.00	16766.00	16766.00	0.00
SELECTMEN EXPENSE	0.00		3500.00		0.00	0.00	0.00	3500.00	3396.55	103.45
ADMIN SUPPORT SERVICES	0.00		3000.00		0.00	0.00	0.00	3000.00	2518.00	482.00
ACCOUNTANT SALARY	0.00		24450.00		0.00	0.00	0.00	24450.00	24450.00	0.00
ACCOUNTANT EXPENSE	0.00		2250.00		0.00	0.00	0.00	2250.00	2250.00	0.00
TREASURER SALARY	0.00		14614.00		0.00	0.00	0.00	14614.00	14614.00	0.00
TREASURER EXPENSE	0.00		9500.00		0.00	60.20	0.00	9560.20	7893.70	1666.50
TAX COLLECTOR SALARY	0.00		6315.00		0.00	0.00	0.00	6315.00	6315.00	0.00
TAX COLLECTOR CLERK SALARY	0.00		5843.00		0.00	0.00	0.00	5843.00	5596.43	246.57
TAX COLLECTOR EXPENSE	0.00		5500.00		0.00	1841.98	0.00	7341.98	6831.83	510.15
ASSESSOR SALARIES	0.00		5153.00		0.00	0.00	0.00	5153.00	5153.00	0.00
ASSESSOR CLERK SALARY	0.00		14560.00		0.00	0.00	0.00	14560.00	14560.00	0.00
ASSESSOR EXPENSE	0.00		4450.00		0.00	0.00	0.00	4450.00	4223.70	226.30
TOWN COUNSEL SALARY	0.00		3157.00		0.00	0.00	0.00	3157.00	3157.00	0.00
TOWN COUNSEL EXPENSE	0.00		4000.00		0.00	0.00	0.00	4000.00	1732.34	2267.66
TOWN CLERK SALARY	0.00		6127.00		0.00	0.00	0.00	6127.00	6127.00	0.00
TOWN CLERK EXPENSE	0.00		1000.00		0.00	0.00	0.00	1000.00	981.85	18.15
BOARD OF REGISTRARS SALARIES	0.00		350.00		0.00	0.00	0.00	350.00	350.00	0.00
BOARD OF REGISTRARS EXPENSE	0.00		300.00		0.00	0.00	0.00	300.00	270.74	29.26

CENSUS TAKER EXPENSE	0.00	475.00	0.00	0.00	0.00	475.00	0.00
ELECTION OFFICERS SALARIES	0.00	2554.00	0.00	0.00	0.00	2554.00	609.94
ELECTION OFFICERS EXPENSE	0.00	385.00	0.00	0.00	0.00	385.00	0.00
PLANNING BOARD EXPENSE	0.00	725.00	0.00	0.00	0.00	725.00	234.00
BOARD OF APPEALS EXPENSE	0.00	2000.00	0.00	0.00	0.00	2000.00	89.68
BONDING TOWN OFFICERS EXPENSE	0.00	846.00	0.00	0.00	0.00	846.00	36.00
TOWN HALL JANITOR SALARY	0.00	1065.00	0.00	0.00	0.00	1065.00	0.00
TOWN HALL MAINTENANCE EXPENSE	0.00	5500.00	0.00	120.00	0.00	5620.00	210.99
TOWN HALL HEATING	0.00	3000.00	0.00	0.00	0.00	3000.00	88.37
MUNICIPAL BUILDINGS EXPENSE	0.00	500.00	0.00	0.00	0.00	500.00	0.00
MUNICIPAL BUILDINGS OIL HEAT	0.00	6000.00	0.00	0.00	0.00	6000.00	1014.00
MUNICIPAL BUILDINGS GAS HEAT	0.00	2500.00	0.00	0.00	0.00	2500.00	458.27
TOTAL GENERAL GOVERNMENT	0.00	164985.00	0.00	2022.18	0.00	167007.18	9343.49
PUBLIC SAFETY							
POLICE CHIEF SALARY	0.00	35463.00	0.00	0.00	0.00	35463.00	0.00
PATROLMEN WAGES	0.00	105625.00	0.00	0.00	0.00	105625.00	7209.25
NIGHT PREMIUM	0.00	7801.00	0.00	0.00	0.00	7801.00	1852.55
PAID HOLIDAYS	0.00	4477.00	0.00	0.00	0.00	4477.00	227.55
COURT TIME	0.00	7713.00	0.00	0.00	0.00	7713.00	2919.36
OVERTIME	0.00	3009.00	0.00	0.00	0.00	3009.00	226.35
SPECIALS	0.00	33378.00	0.00	0.00	0.00	33378.00	6759.51
CROSSING GUARDS	0.00	6382.00	0.00	0.00	0.00	6382.00	109.12
DISPATCHERS WAGES	0.00	63049.00	0.00	0.00	0.00	63049.00	1197.88
JANITOR SALARY	0.00	2612.00	0.00	0.00	0.00	2612.00	10.44
FUEL EXPENSE	0.00	8079.00	0.00	0.00	0.00	8079.00	0.00
REGULAR EXPENSE	0.00	12675.00	0.00	0.00	0.00	12675.00	64.70
POLICE LONGEVITY	0.00	100.00	0.00	0.00	0.00	100.00	0.00
CLOTHING ALLOWANCE	0.00	2000.00	0.00	0.00	0.00	2000.00	24.32
FIRE DEPARTMENT WAGES	0.00	45294.00	0.00	0.00	0.00	45294.00	1075.00
FIRE DEPARTMENT EXPENSE	0.00	22645.00	0.00	78.00	0.00	22723.00	1015.51
E M T WAGES	0.00	10100.00	0.00	0.00	0.00	10100.00	1050.00

AMBULANCE EXPENSE	0.00	7580.00	0.00	0.00	0.00	7580.00	6808.59	771.41
CIVIL DEFENSE SALARY	0.00	50.00	0.00	0.00	0.00	50.00	0.00	50.00
CIVIL DEFENSE EXPENSE	0.00	270.00	0.00	0.00	0.00	270.00	0.00	270.00
GAS INSPECTOR SALARY	0.00	750.00	0.00	0.00	0.00	750.00	750.00	0.00
GAS INSPECTOR EXPENSE	0.00	150.00	0.00	0.00	0.00	150.00	150.00	0.00
WIRING INSPECTOR SALARY	0.00	3000.00	0.00	0.00	0.00	3000.00	3000.00	0.00
WIRING INSPECTOR EXPENSE	0.00	200.00	0.00	0.00	0.00	200.00	200.00	0.00
BUILDING INSPECTOR SALARY	0.00	7000.00	0.00	0.00	0.00	7000.00	7000.00	0.00
BUILDING INSPECTOR EXPENSE	0.00	240.00	0.00	0.00	0.00	240.00	234.40	5.60
PLUMBING INSPECTOR SALARY	0.00	1000.00	0.00	0.00	0.00	1000.00	1000.00	0.00
PLUMBING INSPECTOR EXPENSE	0.00	100.00	0.00	0.00	0.00	100.00	0.00	100.00
TREE WARDEN SALARY	0.00	600.00	0.00	0.00	0.00	600.00	600.00	0.00
TREE WARDEN EXPENSE	0.00	5000.00	0.00	1210.00	0.00	6210.00	6210.00	0.00
INSECT PEST CONTROL	0.00	400.00	0.00	0.00	0.00	400.00	400.00	0.00
DOG OFFICER SALARY	0.00	3307.00	0.00	0.00	0.00	3307.00	3307.00	0.00
DOG OFFICER EXPENSE	0.00	800.00	0.00	0.00	0.00	800.00	112.00	688.00
PARKING CLERK SALARY	0.00	600.00	0.00	0.00	0.00	600.00	600.00	0.00
PARKING CLERK EXPENSE	0.00	1200.00	0.00	0.00	0.00	1200.00	893.85	306.15
TOTAL PUBLIC SAFETY	0.00	402649.00	0.00	1288.00	0.00	403937.00	378004.30	25932.70
HEALTH								
BOARD OF HEALTH EXPENSE	0.00	2547.00	0.00	0.00	0.00	2547.00	888.32	1658.68
FOOD SERVICE OFFICER	0.00	202.00	0.00	0.00	0.00	202.00	0.00	202.00
TOWN NURSE SALARY	0.00	3134.00	0.00	0.00	0.00	3134.00	2767.50	366.50
TOWN NURSE EXPENSE	0.00	80.00	0.00	0.00	0.00	80.00	80.00	0.00
HEALTH INSPECTOR EXPENSE	0.00	4000.00	0.00	0.00	0.00	4000.00	2770.24	1229.76
ANIMAL INSPECTOR SALARY	0.00	350.00	0.00	0.00	0.00	350.00	350.00	0.00
ANIMAL INSPECTOR EXPENSE	0.00	30.00	0.00	0.00	0.00	30.00	30.00	0.00
MILK INSPECTOR SALARY	0.00	27.00	0.00	0.00	0.00	27.00	0.00	27.00
MILK INSPECTOR EXPENSE	0.00	20.00	0.00	0.00	0.00	20.00	0.00	20.00
SEWER COMMISSIONERS SALARIES	0.00	1908.00	0.00	0.00	0.00	1908.00	1908.00	0.00

SEWER COMMISSIONERS EXPENSE	0.00	1200.00	0.00	0.00	0.00	1200.00	0.00	1123.44	75.56
SEWER PLANT SALARIES	0.00	63743.00	0.00	0.00	0.00	63743.00	0.00	63509.86	233.14
SEWER PLANT OVERTIME	0.00	4200.00	0.00	0.00	0.00	4200.00	0.00	4200.00	0.00
SEWER PLANT UTILITIES	0.00	43000.00	0.00	0.00	0.00	43000.00	0.00	41133.53	1866.47
SEWER PLANT EQUIP & MAINT	0.00	15000.00	0.00	0.00	0.00	15000.00	0.00	15000.00	0.00
SEWER PLANT PURCHASED SERVICES	0.00	15000.00	0.00	45.00	0.00	15045.00	0.00	13574.49	1470.51
SEWER PLANT ESCAV & ROADWORK	0.00	2000.00	0.00	0.00	0.00	2000.00	0.00	1800.00	200.00
SEWER PLANT SLUDGE	0.00	58400.00	0.00	0.00	0.00	58400.00	0.00	58400.00	0.00
SEWER PLANT REPLACEMENT FD.	0.00	20000.00	0.00	0.00	0.00	20000.00	0.00	16905.63	3094.37
SEWER PLANT CLERK SALARY	0.00	13382.00	0.00	0.00	0.00	13382.00	0.00	13382.00	0.00
TOTAL HEALTH	0.00	248223.00	0.00	45.00	0.00	248268.00	0.00	237823.01	10444.99
HIGHWAY									
HIGHWAY SUPERS SALARY	0.00	26458.00	0.00	0.00	0.00	26458.00	0.00	26457.60	0.40
HIGHWAY WAGES	0.00	60217.00	0.00	0.00	0.00	60217.00	0.00	59885.75	331.25
HIGHWAY OVERTIME	0.00	11563.00	0.00	0.00	0.00	11563.00	0.00	9716.13	1846.87
THICKLY SETTLED	0.00	11000.00	0.00	0.00	0.00	11000.00	0.00	10371.57	628.43
POAD MACHINERY	0.00	9000.00	0.00	0.00	0.00	9000.00	0.00	8889.62	110.38
SNOW & WASHOUTS	0.00	15000.00	0.00	0.00	0.00	15000.00	0.00	14939.29	60.71
HIGHWAY FUEL	0.00	7000.00	0.00	0.00	0.00	7000.00	0.00	6515.16	484.84
OILING ROADS	0.00	10000.00	0.00	0.00	0.00	10000.00	0.00	9943.39	56.61
SIDEWALKS,RAILS,BRIDGES	0.00	2000.00	0.00	0.00	0.00	2000.00	0.00	1925.23	74.77
TOTAL HIGHWAY	0.00	152238.00	0.00	0.00	0.00	152238.00	0.00	148643.74	3594.26
PUBLIC ASSISTANCE									
COUNCIL ON AGING									
DIRECTOR SALARY	0.00	13866.00	0.00	0.00	0.00	13866.00	0.00	13460.78	405.22
CLERK SALARY	0.00	5499.00	0.00	0.00	0.00	5499.00	0.00	4425.99	1073.01
JANITOR SALARY	0.00	689.00	0.00	0.00	0.00	689.00	0.00	689.00	0.00
COUNCIL ON AGING EXPENSE	0.00	3922.00	0.00	0.00	0.00	3922.00	0.00	2872.81	1049.19

VETERANS BENEFITS	0.00	5000.00	0.00	0.00	0.00	5000.00	2516.96	2483.04
VETERANS SERVICE OFFICER SALAR	0.00	2975.00	0.00	0.00	0.00	2975.00	2975.00	0.00
SERVICE OFFICER EXPENSE	0.00	200.00	0.00	0.00	0.00	200.00	200.00	0.00
CARE OF VETERANS GRAVES	0.00	100.00	0.00	0.00	0.00	100.00	100.00	0.00
TOTAL PUBLIC ASSISTANCE	0.00	32251.00	0.00	0.00	0.00	32251.00	27240.54	5010.46
SCHOOLS								
ELEMENTARY SCHOOLS	0.00	1794934.00	0.00	270.87	0.00	1795204.87	1795315.22	-110.35
WHITTIER ASSESSMENT	0.00	299247.00	0.00	0.00	0.00	299247.00	299247.00	0.00
PENTUCKET REGIONAL ASSESSMENT	0.00	1261191.00	0.00	0.00	0.00	1261191.00	1261191.00	0.00
TOTAL SCHOOLS	0.00	3355372.00	0.00	270.87	0.00	3355642.87	3355753.22	-110.35
LIBRARY								
LIBRARY WAGES	0.00	56106.00	0.00	0.00	0.00	56106.00	54950.10	1155.90
LIBRARY EXPENSE	0.00	18150.00	0.00	6.67	0.00	18156.67	18152.72	3.95
TOTAL LIBRARIES	0.00	74256.00	0.00	6.67	0.00	74262.67	73102.82	1159.85
PARKS & RECREATION								
PLAYGROUND WAGES	0.00	15496.00	0.00	0.00	0.00	15496.00	15496.00	0.00
PLAYGROUND EXPENSE	0.00	11200.00	0.00	400.00	0.00	11600.00	11492.88	107.12
TOTAL PARKS & RECREATION	0.00	26696.00	0.00	400.00	0.00	27096.00	26988.88	107.12
UNCLASSIFIED								
PROPERTY & LIABILITY INS	0.00	130853.00	0.00	0.00	0.00	130853.00	130853.00	0.00
GROUP INSURANCE	0.00	104000.00	0.00	0.00	0.00	104000.00	103259.80	740.20
REPAIRS TO TAX TITLE PROP	0.00	10.00	0.00	0.00	0.00	10.00	0.00	10.00
MEMORIAL DAY	0.00	500.00	0.00	0.00	0.00	500.00	304.20	195.80
CONSERVATION COMM EXPENSE	0.00	500.00	0.00	0.00	0.00	500.00	470.00	30.00
VITAL STATISTICS	0.00	150.00	0.00	0.00	0.00	150.00	150.00	0.00

POINT TOWN REPORT	0.00	2200.00	0.00	0.00	2200.00	0.00	2200.00	0.00	2200.00	0.00
MERRIMACK VALLEY PLAN COMM	0.00	1308.00	0.00	0.00	1308.00	0.00	1308.00	0.00	1308.00	0.00
LIGHTS IN TOWN BUILDINGS	0.00	33000.00	0.00	0.00	33000.00	0.00	33000.00	0.00	31115.40	1884.60
STREET LIGHTING	0.00	10000.00	0.00	0.00	10000.00	0.00	10000.00	0.00	10000.00	0.00
WATER IN TOWN BUILDINGS	0.00	2650.00	0.00	0.00	2650.00	0.00	2650.00	0.00	2650.00	0.00
TOWN GARDENS	0.00	600.00	0.00	0.00	600.00	0.00	600.00	0.00	81.86	518.14
RESERVE FUND	0.00	10000.00	0.00	0.00	10000.00	0.00	2528.85	7471.15	0.00	2528.85
UNEMPLOYMENT EXPENSE	0.00	8500.00	1696.25	0.00	8500.00	0.00	10196.25	0.00	10196.25	0.00
INTEREST ON TA NOTES	0.00	8000.00	0.00	3429.17	8000.00	0.00	11429.17	0.00	21089.17	-9660.00
EMPLOYEE LONGEVITY	0.00	600.00	0.00	0.00	600.00	0.00	600.00	0.00	600.00	0.00
PAYROLL PROCESSING	0.00	5500.00	0.00	0.00	5500.00	0.00	5500.00	0.00	5437.50	62.50
EXCISE PROCESSING	0.00	14000.00	0.00	2200.00	14000.00	0.00	16200.00	0.00	16574.84	-374.84
F.I.C.A. TOWNS SHARE	0.00	9000.00	1657.06	0.00	9000.00	0.00	10657.06	0.00	10261.04	396.02
ESSEX COUNTY RETIREMENT	0.00	150911.00	0.00	0.00	150911.00	0.00	150911.00	0.00	150911.00	0.00
ASSESSORS MAPS	0.00	0.00	10000.00	0.00	0.00	0.00	10000.00	0.00	4920.25	5079.75
ASSESSORS OUTSIDE HELP	0.00	0.00	6240.00	0.00	0.00	0.00	6240.00	0.00	5544.00	696.00
AUDIT	0.00	0.00	9500.00	0.00	0.00	0.00	9500.00	0.00	5700.00	3800.00
TEMP.BORROW SCHOOL OVER-RIDE	0.00	0.00	0.00	368281.33	0.00	0.00	368281.33	0.00	368281.33	0.00
DUMP OPERATION 91	0.00	0.00	85675.00	0.00	0.00	0.00	85675.00	0.00	85675.00	0.00
DUMP ENGINEERING 91	0.00	0.00	19650.00	0.00	0.00	0.00	19650.00	0.00	18602.15	1047.85
ASSESSORS REVALUATION	0.00	0.00	6000.00	0.00	0.00	0.00	6000.00	0.00	5663.52	336.48
INT WATER FILTER BD.	0.00	0.00	48662.89	0.00	0.00	0.00	48662.89	0.00	48662.89	0.00
RENT CONTROL EXPENSE	0.00	0.00	800.00	0.00	0.00	0.00	800.00	0.00	589.67	210.33
ASBESTOS SWEETSIR	0.00	0.00	19150.00	0.00	0.00	0.00	19150.00	0.00	1103.10	18046.90
AMBULANCE	0.00	0.00	40000.00	0.00	0.00	0.00	40000.00	0.00	0.00	40000.00
BELT PRESS SEWER	0.00	0.00	288000.00	0.00	0.00	0.00	288000.00	0.00	212153.76	75846.24
PIT ROOF SEWER	0.00	0.00	20000.00	0.00	0.00	0.00	20000.00	0.00	19577.00	423.00
PENTUCKET ASBESTOS	10213.00	0.00	0.00	0.00	0.00	0.00	10213.00	0.00	0.00	10213.00
EXTERNAL LIFT PUMPS	1390.41	0.00	0.00	0.00	0.00	0.00	1390.41	0.00	1377.30	13.11
DUMP OPERATION 90	7311.34	0.00	0.00	0.00	0.00	0.00	7311.34	0.00	7311.34	0.00
LIBRARY FIRE ALARM	944.06	0.00	0.00	0.00	0.00	944.06	0.00	0.00	0.00	0.00
INT. ON RANS WATER/SCHOOL	21802.22	0.00	0.00	0.00	0.00	0.00	21802.22	0.00	21802.22	0.00
WATER EXPLORATION	12000.00	0.00	0.00	0.00	0.00	0.00	12000.00	0.00	0.00	12000.00

WELL DEVELOPEMENT	9796.00	0.00	0.00	0.00	0.00	0.00	9796.00	0.00	9796.00
CLEAN STANDPIPE	2000.00	0.00	0.00	0.00	2000.00	0.00	0.00	0.00	0.00
SEWER INSPECTION	550.00	0.00	1000.00	0.00	0.00	0.00	1550.00	340.00	1210.00
HEATING UNITS (FIRE)	1333.90	0.00	0.00	0.00	0.00	0.00	1333.00	131.60	1201.40
REPAIR BULD. FIRE,POLICE	1860.07	0.00	0.00	0.00	0.00	0.00	1860.07	1860.07	0.00
ASSESSORS COMPUTER	6729.50	0.00	0.00	0.00	0.00	0.00	6729.50	1751.18	4978.32
DOG LICENSES	80.27	0.00	0.00	0.00	0.00	0.00	80.27	44.29	35.98
WATER EXPLORATION	3960.00	0.00	0.00	0.00	3960.00	0.00	0.00	0.00	0.00
TOWN CLERKS AUTO EQUIP.	1458.90	0.00	0.00	0.00	0.00	0.00	1458.90	17.88	1441.02
MUNICIPAL NEWSLETTER	2200.00	0.00	0.00	0.00	2200.00	0.00	0.00	0.00	0.00
DONAGHUE HEATING RFR.	3665.93	0.00	0.00	0.00	0.00	0.00	3665.93	3665.93	0.00
GREYSTONE ROAD	565.00	0.00	0.00	0.00	565.00	0.00	0.00	0.00	0.00
IMPROVE MACLAREN TRAIL	2000.00	0.00	0.00	0.00	2000.00	0.00	0.00	0.00	0.00
PRESERVE SARGENT FARM	25000.00	0.00	0.00	0.00	0.00	0.00	25000.00	25000.00	0.00
HANDICAP DIAL-A-RIDE	1640.00	0.00	0.00	0.00	0.00	0.00	1640.00	0.00	1640.00
PLANNING BD. CONSULTANT	3000.00	0.00	0.00	0.00	0.00	0.00	3000.00	0.00	3000.00
RENT CONTROL EXPENSE	142.41	0.00	0.00	0.00	0.00	0.00	142.41	142.41	0.00
TOTAL UNCLASSIFIED	119642.11	492282.00	558031.20	373910.50	19140.21	1524725.60	1337378.95	187346.65	
MATURING DEBT									
WATER PROJECT 1980	0.00	10000.00	0.00	0.00	0.00	10000.00	10000.00	10000.00	0.00
SEWER # 1	0.00	34500.00	0.00	0.00	0.00	34500.00	34500.00	34500.00	0.00
SEWER # 2	0.00	19565.00	0.00	0.00	0.00	19565.00	19565.00	19565.00	0.00
FIRE TRUCK	0.00	10000.00	0.00	0.00	0.00	10000.00	10000.00	10000.00	0.00
MULTI-PURPOSE	0.00	25070.00	0.00	0.00	0.00	25070.00	25070.00	25070.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MATURING DEBT	0.00	99135.00	0.00	0.00	0.00	99135.00	99135.00	99135.00	0.00

INTEREST ON MATURING DEBT									
WATER PROJECT 1980	0.00	2425.00	0.00	0.00	0.00	2425.00	0.00	2425.00	0.00
SEWER # 1	0.00	37088.00	0.00	0.00	0.00	37088.00	0.00	37087.50	0.50
SEWER # 2	0.00	12228.00	0.00	0.00	0.00	12228.00	0.00	12228.12	-0.12
FIRE TRUCK	0.00	938.00	0.00	0.00	0.00	938.00	0.00	937.50	0.50
MULTI-PURPOSE	0.00	8010.00	0.00	0.00	0.00	8010.00	0.00	8009.87	0.13
OPEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST ON MATURING DER	0.00	60689.00	0.00	0.00	0.00	60689.00	0.00	60687.99	1.01
PUBLIC ENTERPRISE									
WATER DEPARTMENT---									
MANAGER SALARY	0.00	12625.00	0.00	0.00	0.00	12625.00	0.00	12625.60	-0.60
CLERK SALARY	0.00	6889.00	0.00	0.00	0.00	6889.00	0.00	6843.20	45.80
WAGES	0.00	65200.00	0.00	0.00	0.00	65200.00	0.00	59621.08	5579.92
COMMISSIONERS SALARIES	0.00	1272.00	0.00	0.00	0.00	1272.00	0.00	1272.00	0.00
EXPENSE	0.00	111415.00	0.00	6196.16	0.00	117611.16	0.00	116937.56	673.60
ESCAVATION & ROADWORK	0.00	6500.00	0.00	0.00	0.00	6500.00	0.00	6162.09	337.91
TOTAL PUBLIC ENTERPRISE	0.00	203901.00	0.00	6196.16	0.00	210097.16	0.00	203461.53	6635.63
CEMETERY									
CEMETERY WAGES	0.00	17524.00	0.00	0.00	0.00	17524.00	0.00	17524.00	0.00
TRUSTEES	0.00	150.00	0.00	0.00	0.00	150.00	0.00	150.00	0.00
CLERK	0.00	850.00	0.00	0.00	0.00	850.00	0.00	850.00	0.00
CARE,IMPROV & EMBELLISHMENT	347.86	0.00	2900.00	0.00	0.00	3247.86	0.00	3366.43	-118.57
TOTAL CEMETERIES	347.86	18524.00	2900.00	0.00	0.00	21771.86	0.00	21890.43	-118.57
TOTAL APPROPRIATION & EXPENDIT	119989.97	5331201.00	560931.20	384139.38	19140.21	6377121.34	6127774.10	249347.24	

TOWN OF MERRIMAC
FINAL TRIAL BALANCE
JUNE 30, 1991

FUND #	ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
	01-1020-000	PETTY CASH	305.00	
	01-1040-000	CASH UNRESTRICTED CHECKING	378,024.39	
TAXES RECEIVABLE				
01-1210-091		PERSONAL PROPERTY	2,004.42	
01-1210-090		PERSONAL PROPERTY	901.43	
01-1210-089		PERSONAL PROPERTY	662.51	
01-1210-088		PERSONAL PROPERTY	392.59	
01-1210-087		PERSONAL PROPERTY	281.27	
01-1210-086		PERSONAL PROPERTY	344.37	
01-1210-085		PERSONAL PROPERTY	407.08	
01-1210-084		PERSONAL PROPERTY	555.90	
01-1210-083		PERSONAL PROPERTY	555.63	
01-1210-092		PERSONAL PROPERTY	541.06	
01-1210-081		PERSONAL PROPERTY	152.50	
01-1210-080		PERSONAL PROPERTY	211.25	
01-1210-079		PERSONAL PROPERTY	201.25	
01-1220-091		REAL ESTATE	229,254.34	
01-1220-090		REAL ESTATE	0.00	358.58
01-1220-089		REAL ESTATE	0.00	795.15
01-1220-088		REAL ESTATE	342.63	
01-0000-000		OVERLAY SURPLUS		0.00
01-1230-091		ALLOWANCE FOR ABATEMENTS & EXE	4,363.90	0.00
01-1230-090		ALLOWANCE FOR ABATEMENTS & EXE		1,657.98
01-1230-089		ALLOWANCE FOR ABATEMENTS & EXE	17,142.62	0.00
01-1230-088		ALLOWANCE FRO ABATEMENTS & EXEMPTIONS		735.22
01-1230-087		ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		281.27
01-1230-086		ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		344.37
01-1230-085		ALLOWANCE FRO ABATEMENTS & EXEMPTIONS		407.08
01-1230-084		ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		555.90
01-1230-083		ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS		185.35
01-1230-082		ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		428.66
01-1230-081		ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		20.13
01-1230-080		ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		211.25

01-1230-079	ALLOWANCE FOR ABATEMENTS & EXEMPTIONS		
01-1240-000	TAX LIENS RECEIVABLE		201.25
01-1260-091	M.V. EXCISE	79,780.18	
01-1260-090	M.V. EXCISE	25,880.75	
01-1260-089	M.V. EXCISE	12,898.85	
01-1260-088	M.V. EXCISE	12,267.62	
01-1260-087	M.V. EXCISE	0.00	58.82
01-1260-086	M.V. EXCISE	146.46	
01-1260-085	M.V. EXCISE	237.54	
01-1260-84-80	M.V. EXCISE	0.00	
01-1260-081	M.V. EXCISE	75.22	
01-1260-091	BOAT EXCISE	31.14	
01-1270-090	BOAT EXCISE	1,893.00	
01-1270-089	BOAT EXCISE	450.00	
01-1270-088	BOAT EXCISE	641.50	
01-1270-086	BOAT EXCISE	610.00	
01-1270-083	BOAT EXCISE	20.00	
01-1270-082	BOAT EXCISE	15.00	
01-1310-000	USER CHARGES A/R WATER	2.00	
01-1311-000	USER CHARGES A/R/ SEWER	23,794.17	
01-1330-091	UTILITY LIENS WATER	30,262.89	0.00
01-1330-086	UTILITY LIENS WATER	761.31	
01-1330-086	UTILITY LIENS WATER	0.00	
01-1331-091	UTILITY LIENS SEWER	138.34	
01-1340-001	DEPARTMENTAL A/R AMBULANCE	737.93	0.00
01-1410-000	UNAPPORTIONED SPEC ASSESSMENT	51,360.23	
01-1470-091	A/R SEWER APPORTIONMENT	103,799.48	
01-1470-090	A/R SEWER APPORTIONMENT	723.07	
01-1470-089	A/R SEWER APPORTIONMENT	19.69	
01-1470-088	A/R SEWER APPORTIONMENT	108.47	
01-1470-088	A/R SEWER APPORTIONMENT	37.33	
01-1470-085	A/R SEWER APPORTIONMENT	328.70	
01-1660-000	A/R SEWER APPORTIONMENT	316.12	
01-1880-000	DUE FROM STABILIZATION FD.	0.00	
01-1881-000	TAX FORECLOSURES	28,184.13	
01-2120-000	DUE FROM COMM. OF MASS.	0.00	0.00
01-2520-000	PAYROLL DEDUCTIONS PAYABLE		2,146.12
01-2530-000	ABAN. PROPERTY/UNCLAIMED ITEMS		225.00
01-2530-002	ESCROW		9,662.00
01-2550-000	ESCROW-PLANNING BOARD		12,385.38
01-2580-000	DEPOSIT HELD TO GUARANTEE PAYMENT		8,206.12
	OTHER LIABILITIES-INTEREST C.D.		

DEFERRED REVENUE

01-2610-000	REAL & PERSONAL PROPERTY		148,276.01
01-2622-000	TAX LIENS	0.00	79,780.18
01-2623-000	TAX FORECLOSURES		28,164.13
01-2630-000	M.V. EXCISE		51,460.12
01-2641-000	BOAT EXCISE		3,831.50
01-2651-000	USER CHARGES		54,057.06
01-2653-000	UTILITY LIENS	0.00	1,637.58
01-2654-000	DEPARTMENTAL		51,360.23
01-2660-000	SPECIAL ASSESSMENT SEWER		105,332.86
01-2710-000	TAX ANTICIPATIONNOTE PAYABLE		0.00
	FUND BALANCE-----		
01-3214-000	CONTINUED APPROPRIATIONS		190,886.61
01-3220-000	EXTREEM & UNFORSEEN EXPENDITURES		0.00
01-3240-000	RESERVE FOR EXPENDITURES		138,802.09
01-3250-000	RESERVE FOR PETTY CASH		305.00
01-3250-001	RECEIPT RES.FOR APPR. SEWER		2,500.00
01-3250-002	RECEIPT RES.FOR APPR. WATER		107,039.34
01-3250-003	RCT. RES FOR APP. CONS. COMM.		1,000.00
01-3590-000	UNRESTRICTED/UNDESIGNATED F.B.		11,048.28
01-3591-000	UNRESTRICTED F.B. OVER/UNDER		0.00
01-3592-000	UNRES.DESIGNATED APPROP. DEFIC		0.00
01-3810-000	ESTIMATED TAX LEVY	0.00	0.00
01-3815-000	ESTIMATED OTHER REVENUE	0.00	0.00
01-3820-000	EST. OTHER FINANCIAL SOURCES	0.00	0.00
01-3830-000	APPROPRIATIONS	0.00	0.00
01-3860-000	OTHER AUTHORIZED EXPENDITURES		
01-3870-000	OTHER EST. FINANCIAL USES		
01-3880-000	BUDGETARY FUND BALANCE		
01-3890-000	BUDGETARY CONTROL	0.00	0.00
01-3910-000	ACTUAL REVENUE	0.00	0.00
01-3920-000	OTHER FINANCIAL SOURCES		
01-3930-000	EXPENDITURES		
01-3950-000	PRIOR YEAR EXPENDITURES	0.00	0.00
01-3970-000	OTHER FINANCIAL USES	0.00	0.00

1,012,145.26
=====

SUBSIDIARY REVENUE CONTROL

01-4000-000	REVENUE CONTROL	0.00
01-4110-000	PERSONAL PROPERTY TAXES	0.00
01-4120-000	REAL ESTATE TAXES	0.00
01-4142-000	TAX LIENS	0.00
01-4150-000	M.V. EXCISE	0.00
01-4161-000	BOAT EXCISE	0.00
01-4171-000	INTEREST&PENALTIES REAL& P.P.	0.00
01-4172-000	INTEREST&PENALTIES EXCISE	0.00
01-4173-000	TAX TITLE INTEREST	0.00
01-4174-000	TAX TITLE COSTS	0.00
01-4180-000	PAYMENT IN LIEU OF TAXES	0.00
01-4220-000	SEWER BETTERMENTS	0.00
01-4270-000	OTHER CHARGES	0.00
01-4270-000	DEPARTMENTAL	0.00
01-4211-000	WATER	0.00
01-4214-000	SEWER	0.00
01-4321-001	FEEES	0.00
01-4321-002	FEEES-TRAILER PARKS	0.00
01-4360-000	RENTALS	0.00
01-4410-000	LIQUOR LICENSE	0.00
01-4450-000	PERMITS	0.00
01-4613-000	REIMBURSE VETERANS	0.00
01-4614-000	SURVIVING SPOUSE	0.00
01-4615-000	BLIND PERSONS	0.00
01-4645-001	ABATEMENT TO ELDERLY	0.00
01-4621-000	CHAPTER 70	0.00
01-4629-000	HIGHWAY CONTR. & MAINT.	0.00
01-4630-000	SCHOOL CONSRUCTION	0.00
01-4633-000	TUITION STATE WARDS	0.00
01-4646-000	TRANSPORTATION OF PUPILS	0.00
01-4670-000	ADDITIONAL ASSISTANCE	0.00
01-4671-000	LOTTERY, BEANO	0.00
01-4770-000	FINES	0.00
01-4820-000	EARNINGS ON INVESTMENTS	0.00
01-4840-000	MISCELLANIOUS--PENSION	0.00

0.00

0.00

FUND # 013 HIGHWAY IMPROVEMENTS

013-1040-000	CASH UNRESTRICTED CHECKING	88,783.03	88,783.03
013-3214-002	F/B FOR CONT. APPROP. CHAP 90		
TOTAL		88,783.03	88,783.03

FUND # 29 SPECIAL REVENUE

29-1040-000	CASH UNRESTRICTED CHECKING	40,505.28	
FUND BALANCE-----			
29-3300-001	RECEIPTS-SALE OF CEMETERY LOTS		2,540.00
29-3300-004	RECEIPTS-STATE AID TO LIBRARIES 87		5,973.18
29-3520-001	DESIG.FOR STATE GRANTS RIGHT TO KNOW LAW		589.00
29-3520-002	DESIG.FOR STATE GRANTS ART'S COUNCIL		4,087.47
29-3520-003	DESIG.FOR STATE GRANTS COA ELDER AFFAIRS		5,768.43
29-3520-003	DESIG.FOR STATE GRANTS SCHOOL TITLE I		(82.55)
29-3520-004	DESIG.FOR STATE GRANTS SCHOOL TITLE II		976.01
29-3520-005	DESIG.FOR STATE GRANTS SCHOOL TITLE VIB		(4,949.90)
29-3560-001	DESIG.FOR REVOLVING FUNDS SCHOOL LUNCH		(338.71)
29-3560-002	DESIG.FOR REVOLVING FUNDS POLICE DEPT.		10.00
29-3560-003	DESIG.FOR REVOLVING FUNDS CELL DAMAGE REST		147.45
29-3560-004	DESIG.FOR REVOLVING FUNDS SWEETSIR SCHOOL		20.00
29-3560-006	DESIG.FOR REVOLVING FUNDS WATER DAM.REST.		2,125.95
29-4654-000	DESIG.FOR STATE GRANTS SCHOOL IMP.		5,971.50
29-4655-001	DESIG.FOR STATE GRANTS CH 188 PROF.DEV.		7,832.00
29-4656-002	DESIG.FOR STATE GRANTS CH 188 TEACHERS		0.00
29-4657-000	DESIG.FOR STATE GRANTS H. MANN		4,168.32
29-4699-001	DESIG.FOR STATE GRANTS POLL HRS.		424.00
29-4690-001	DESIG.FOR STATE GRANTS LIBRARY INCENT.		2,366.50
29-4690-002	DESIG.FOR STATE GRANTS MINIC. EQUAL.		2,878.83
29-4690-003	DESIG.FOR STATE GRANTS CH II ECIA		0.00
29-4690-004	DESIG.FOR STATE GRANTS WILDLIFE FISHERIES		0.00
TOTAL		40,505.28	40,505.28

FUND # 30 CAPITAL IMPROVEMENTS			
30-1040-000	CASH UNRESTRICTED CHECKING	32,666.38	
30-1040-002	CASH UNRESTRICTED CHECKING	0.28	
30-3190-000	SAND FILTER PROJECT		32,666.38
30-3190-002	SCHOOL PROJECT		0.28
	TOTAL	32,666.66	32,666.66
FUND # 62 ENTERPRISE LIGHT OPERATIONS			
62-1040-000	CASH UNRESTRICTED CHECKING	(13,814.43)	
62-1050-000	CASH UNRESTRICTED SAVINGS	199,197.28	
62-1310-000	USER CHARGES RECEIVABLE	61,041.45	
62-2851-000	DEFERRED REVENUE-USER CHARGES		81,041.45
62-3289-000	F/B/ RESERVE FOR SPECIALS PURPOSES		199,197.28
62-3190-001	APPROPRIATIONS GENERAL 1991		(13,814.43)
	TOTAL	246,424.28	246,424.28
FUND # 82 NON-EXPENDABLE TRUST			
82-1050-000	CASH UNRESTRICTED SAVINGS	160,616.87	
82-3400-007	UNRESTRICTED FUND BALANCE		
	DESIGNATED PERPETUAL CARE		160,616.87
	TOTAL	160,616.87	160,616.87

FUND # 84 EXPENDABLE TRUST

84-1040-000	CASH UNRESTRICTED CHECKING	38,895.28	8,353.64
84-1050-000	CASH UNRESTRICTED SAVINGS	100,300.50	7,818.70
	UNRESTRICTED FUND BALANCE-----		5,406.05
84-3400-001	DESIGNATED KIMBALL PARK		5,671.26
84-3400-002	DESIGNATED ALBERT WADEIGH		22,490.16
84-3400-003	DESIGNATED ARMSTRONG-MCINNIS		48,703.70
84-3400-004	DESIGNATED SWEETSIR FUND		4,600.00
84-3400-005	DESIGNATED THOMAS HOYT		32.05
84-3400-008	DESIGNATED STABILIZATION FUND		(70.34)
84-3400-009	DESIGNATED LIBRARY BOOKS		54.50
84-3400-109	DESIGNATED LIBRARY TRUST		36,200.87
84-3400-010	DESIGNATED CEMETERY TRUST		1,937.19
84-3400-011	DESIGNATED KIMBALL PARK		
84-3400-012	GROUP INSURANCE		
84-3400-013	DESIGNATED HARRY ROBINSON		
	TOTAL	139,195.78	139,195.78

FUND # 097 LONG TERM DEBT

097-1996-000	AMOUNT TO BE PROVIDED FOR PAYMENTS OF BONDS	1,158,060.00	
	BONDS OUTSIDE DEBT LIMIT;		
097-2940-003	WATER PROJECT 1980		38,500.00
007-2940-004	SEWER # 1		724,500.00
097-2940-005	SEWER # 2		234,780.00
097-2940-006	LIGHT DEPT. SUB-STATION		50,000.00
097-2940-008	FIRE TRUCK		10,000.00
097-2940-009	MULTI-PURPOSE		100,280.00
097-3760-000	BONDS AUTHORIZED (MEMO)	0.00	0.00
097-3770-000	BOND AUTH. BUT UNISSUED (MEMO)		
	TOTAL	1,158,060.00	1,158,060.00

CASH SUMMARY

01-1020-000		
01-1040-000	PETTY CASH	305.00
13-1040-000	CASH GENERAL FUND *	378,024.39
30-1040-000	CASH HIGHWAY FUND *	88,783.03
29-1040-000	CASH CAPITAL IMPROV. *	32,668.68
62-1040-000	CASH SPECIAL REVENUE *	40,505.28
62-1050-000	CASH LIGHT DEPARTMENT *	(13,814.43)
82-1050-000	CASH LIGHT DEPRECIATION	199,197.26
84-1040-000	CASH PERPETUAL CARE	160,818.87
84-1050-000	CASH TRUST FUNDS *	38,895.28
	CASH TRUST FUNDS	100,300.50
	TOTAL	1,025,479.84

CASH BOOK TOTAL ** 565,060.21

TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

I hereby submit the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60 of the General Laws.

I express my appreciation for the cooperation and courteous assistance rendered by you and all Town Officials in complying with the requirements of our system.

Respectfully submitted,

David Hitchcock
Town Accountant

COUNCIL ON AGING

The Merrimac Council On Aging's purpose is to provide senior citizens with medical, legal and home care services through direct access or information and referral as well as providing educational, cultural and recreational activities. Special services are also offered and have covered a wide range of activities from client advocacy to finding an emergency ride into Boston at a moment's notice in a medical emergency.

In addition, the council provides both volunteer drivers and financial support to Northern Essex Elder Transport, Inc. The council provided 552 rides to Merrimac seniors through the NEET program in 1991.

Through the efforts of the council members, a dedicated core of volunteers and a new director we have been able to make significant increases in services to Merrimac senior citizens in spite of a 29 percent cut in our FY 1992 budget.

Recreation and hobby groups were increased from five to ten weekly activities. Birthday/holiday parties were increased from every other month to monthly. Newsletter publication was increased from bimonthly to monthly. In addition, monthly legal consultation and hearing screenings were added to the senior center agenda.

Volunteer time given to Merrimac seniors through the COA also doubled in 1991 bringing it to 2,477 hours, a value of \$19,844. A more detailed listing is included with this report.

In addition to services to Merrimac seniors, the council served the wider community through several intergenerational activities. The council sponsored a candidates' forum during Merrimac's 1991 election campaign. It was attended by thirty-two people and was carried on public-access cable television, taking the candidate's message to many who could not attend.

Council On Aging staff and volunteers distributed surplus food commodities twice in 1991, providing supplemental food to 164 Merrimac households. In addition, the Senior Center opened its doors to all ages for a professionally-led, 12-week grief workshop which was offered at no cost through Title III grant funds. Eight people attended.

In 1992 the council will continue to serve the wider community as well as seniors by becoming the host agency for Self-Help And Resource Exchange (SHARE), a program that enables anyone, whatever their age or financial circumstances to exchange volunteer hours for groceries. We think this will be a great help to many of Merrimac's citizens as well as increasing our own and the town's volunteer pool.

The Merrimac Council On Aging would like to thank all who have supported our efforts especially our volunteers and the Friends Of The Council.

Respectfully submitted,
Elizabeth Pittman,
Chairwoman

MERRIMAC ARTS COUNCIL

The Merrimac Arts Council is a volunteer organization whose purpose is to act as a local panel review for citizens who wish to apply to the Massachusetts Cultural Council for arts/humanities grants.

The Massachusetts Cultural Council (MCC), whose budget is recommended by the Governor and finalized by the legislature, distributes a portion of its monies annually to all State municipalities based on a formula that takes into account population and equalized property value. The money is distributed solely “to promote excellence, access, education and diversity in the arts, humanities, and sciences . . .”

Local applications for the sponsoring of appropriate projects are submitted to the Merrimac Arts Council which reviews them and forwards them to the MCC with their recommendation for or against approval.

In 1991 the Arts Council funded, totally or in part, 8 projects for the direct benefit of Merrimac residents, distributing approximately \$1,375. The projects included professional theater and musical performances for children/students and adults. Among the grant recipients were: The Merrimac Old Home Day Committee, The Public Library, The Playground Commission, The Council on Aging and The Arts Council itself, which sponsored an art exhibit during Old Home Days, purchasing and donating to Merrimac the winning piece of art.

Anyone wishing to apply to the Massachusetts Cultural Council for financial support of their arts-related project, or anyone interested in serving on The Merrimac Arts Council should contact any of the members below for more information.

Merrimac Arts Council Members - 1991

Lucy Abisalih
Bruce Alexander
Colleen Ranshaw-Fiorello
Nick Fiorello

Charlene Graham
Nancy Hocking McDonough
Ann Tucker
Nina Wang

REPORT OF THE MERRIMAC FIRE DEPARTMENT

In the year 1991 the Board of Selectmen appointed Wallace P. Spencer, Brian W. Peavey and Ralph W. Spencer to the Board of Fire Engineers. At the May meeting of the Board of Fire Engineers it was voted to keep the Board the same, with Chief—Wallace P. Spencer, Deputy Chief—Brian W. Peavey, and Deputy Chief—Ralph W. Spencer.

Our year was very busy with additional training in all dimensions, Hazardous Materials (now required by State Law), Certified Firefighters Program was started this Fall, First Responders Courses for all Fire-Fighters, CPR Courses, Automobile Extrication Course (put on by the State Fire Academy). Five of our Company Officers attended a weekend course in Maryland at the National Fire Academy, all were more than impressed with the training and demands set forth by the academy.

The Fire Department is very visible when an alarm of fire is sounded, or the Ambulance is needed, but not many see the hundreds of man hours given for all the

other items such as Training, Electrical Work, Plumbing, Carpentry Work, and anything else that comes along that we as a team can handle.

Our men and women have contributed so much of themselves and get so little in return. As a Member of the Board of Fire Engineers and as Chief of this Department, *“I wish to thank” all of the officers and members of this department, for a job well done.*

New Hampshire Yankee completed an Emergency Operations Room, along with an office for the Civil Defense Director within the Fire Station. They are now in the process of installing a new Communications Center

Our new Ambulance arrived in October, after going out on bid twice. However, patience by the Board of Fire Engineers brought a better ambulance for the Town.

Also, our sincere thanks to the Merrimac Couplings for their continued efforts and support that they have given to us for so many years.

We would also like to thank the Towns of West Newbury, Amesbury, and Newton, N.H. for their continued cooperation with Mutual Aid.

Our thanks to Civil Defense Director Jack Bateman for the many hours he has put in to obtaining equipment for the Department.

To the Citizens of this Town we say “Thank You” for your kind words, and continued support with our many endeavors to make the Merrimac Fire Department one of the finest.

Thanks to all of you,
Chief—Wallace P. Spencer
Deputy—Brian W. Peavey
Deputy—Ralph W. Spencer

REPORT OF THE MERRIMAC FIRE DEPARTMENT

To the Citizens of the Town of Merrimac:
Honorable Board of Selectmen:

In the calendar year of 1991 the Merrimac Fire Department responded to the following calls.

Motor Vehicle Accidents	32
Ice/ Water Rescue	2
Furnace Problems	7
Ambulance Responses	208
Fireplace/ Chimney Fires	7
Odor Gas	2
Faulty Alarms	23
Vehicle Fires	17
Illegal Burning	11
Snowmobile Fire	1
Grass/ Brush/ Woods Fires	27
Trash Barrel Fire	1
Structure Fires	5
False Calls	2
Haz-Mat Spills	4
Water Problems	4

Electrical Problems	8
Natural Gas Leaks	3
Trees on Buildings	1
Downed Wires	2
Food on the Stove	4
Bicycle Accidents	1
Gas Grill Fire	1
Wood Chip Pile Fire	1
Transformer Fire	1
Washing Machine/ Dryer/ Hot Water Heaters	5
Total Calls—380	
Mutual Aid Given	9
Mutual Aid Received	3
Regular Meetings/ E.M.T. Meetings/ Training/ Work Parties	37

BOARD OF FIRE ENGINEERS:

- Chief—Wallace P. Spencer
- Deputy—Brian W. Peavey
- *Deputy—Ralph W.Spencer

COMPANY OFFICERS:

- Capt.—Wayne Brooks
- *Capt.—Norman Armstrong
- Capt. Michael Sloban
- Capt.—Norman Condon
- Lt.—William Dow
- *Lt.—Robert Corthell
- Lt.—Larry Fisher
- Lt.—Joseph Conroy, Sr.

REGULAR MEMBERS:

- *Wayne Armstrong
- Joseph Conroy, Jr.
- James David
- William Dow, Jr.
- Robert Emery
- *Wayne Gadsby
- William Graham
- Scott Hansen
- Thomas Hansen
- James Hume

*Indicates Emergency Medical Technician-Ambulance.

All appointments expire April 30, 1991

For the calendar year 1991 the following permits were issued:

Smoke Detector Inspections	97
Oil Burner	25
Fire Alarm Systems	42
L.P. Gas	8
Removal of Underground Storage Tanks	4

- *Patricia Jordan
- Thomas Jordan
- Clifton Judson
- Mark Judson
- *Henry Kelly
- *Scott Maker
- *Elaine McCarthy
- Edwin Noone
- Brian Peavey, Jr.
- *Robert Peters
- *Andrew Powell
- Dennis Reilly
- James Sevigny
- *Wayne Smart
- Lester Smith

SUBSTITUTE MEMBERS:

- Steven Evans
- Gregory Hatch
- James Lussier
- *Joyce Piccola
- Wayne Smart II
- Mark Soucy
- *Lois Spencer
- Stephan Szabo

Re-Inspections	2
Insurance Reports	9
Total Revenue turned into the Town Office	\$3,425.00

MERRIMAC HOUSING AUTHORITY

To the Honorable Board of Selectmen:

The Merrimac Housing Authority is happy to report to you for the year 1991.
 The Housing Authority manages a total of 76 units.

48 units	667	Elderly at Merri Village
4 units	705	Large Family Housing—Scattered Site
5 units	707	Scattered Site—State Rental Assistance
19 units	Sec. 8	Scattered Site—Federal Rental Assistance

The Merrimac Housing Authority desires to serve all Merrimac residents with housing related problems. The staff is always available to assist in person or by phone. At the present time, we would like to hear from elderly folks over 62 who would like to look into living at Merri Village.

The Authority wishes to thank the Board of Selectmen, the Board of Assessors, the Town Clerk in particular, the fine Police and Fire Department and the citizens of Merrimac for continued support and cooperation.

The Authority wishes to thank Florent Gosselin for his faithful service to the Authority. We wish him good health in his retirement.

Respectfully submitted,
 Merrimac Housing Authority
 James E. Connor
 Executive Director

The following is a list of the Merrimac Housing Authority Board Members, their addresses and term of office:

Dorothy E. Olson, Chairman 57 West Main Street, Merrimac, MA	Term expires: May 1996
William D. Vance, Vice-Chairman 8 Locust Street, Merrimac, MA	Term expires: May 1993
Barbara J. Arbour, Treasurer 41 School Street, Merrimac, MA	Term expires: May 1995
Virginia R. Ketchen, Vice-Treasurer 6 Ridgfield Road, Merrimac, MA	Term expires: May 1992
Governor’s appointment open	Member-At-Large

Annual Meeting: June 19, 1991

Meetings during 1991

Regular monthly meetings	11
Special meetings	1

Programs:

Units		State Financed	State Subsidized
48	667-1	Elderly Housing	Initial Occupancy May 1976
4	705-1	Large Family Housing	Initial Occupancy March 1983
5	707	Rental Assistance Program	Inception August 1, 1975
		<u>Federal Financed</u>	
19		Section 8—Scattered Sites	
		Rental Assistance Program	Inception August 1, 1978

Staff:

- James E. Connor, Executive Director (part-time)
- Mary H. Moughan, Administrative Assistant (part-time)
- Barbara A. Donahue, Leased Housing Specialist (part-time)
- Robert Samoisette, Maintenance (part-time)

Number of persons in households		Annual Net Income Limit State-Subsidized
	one	\$19,488.00
	two	22,272.00
	three	25,056.00
	four	27,840.00
	five	29,580.00
	six	31,320.00
	seven	33,060.00
	eight	34,800.00

Number of persons in households		Gross Income Limits Federal Programs
	one	\$16,500.00
	two	18,900.00
	three	21,250.00
	four	23,600.00
	five	25,500.00
	six	27,400.00
	seven	29,250.00
	eight	31,150.00

VETERANS SERVICES

To the Honorable Board of Selectmen, Merrimac, MA:

Submitted herewith is my annual report for fiscal year 1991.

As Veterans Agent, I have filed reports with the Commissioner of Veterans Services as required by law. This includes obtaining authorizations, reimbursements, and maintaining Veterans records. I have taken applications for benefits, issued food orders, and allowed justified payments. As Grave Officer, I have distributed grave markers and flags required. I have also had many personal contacts, phone calls, and have drafted many letters, completed applications for Veterans and their dependents. Budget restrictions have not allowed the many other services that could be attended to this past year.

Respectfully submitted,

David Hitchcock

Director of Veterans Services

OFFICE OF THE BOARD OF HEALTH

The Board of Health organized for 1991 as follows:

Terri Walden, Chairman (term expires 1993)

Constance Hoyt (term expires 1994)

Richard Doyle (resigned May, 1991)

Richard Ouelette (term expires 1992)

Eileen Stepanian, Town Nurse

Arthur Hoyt, Health Inspector

Mark Zagranis, Food Service and Milk Inspector

George Hoyt, Animal Inspector

The Board accepted with regret the resignation of Richard Doyle, in mid-May. The vacancy was filled by the appointment of Richard Ouellete, who will fill the unexpired term. He had served as a member of the Board of Health previously.

Town Nurse Eileen Stepanian conducted 87 blood pressure screening clinics, made 22 home visits for skilled nursing care and conducted 12 immunization clinics. She organized the annual Rabies Immunization Clinic.

Health Inspector oversaw the installation of 14 new septic systems, repair of two existing systems and installation of six wells. He also witnessed pit and perc tests and performed housing inspections to determine if violations of the State Sanitary Code had occurred.

In August, Bonnie Buckley was hired by the Board to enforce quarantine regulations in cases of dog and cat bites.

ANNUAL REPORT FOR MERRIMAC PUBLIC LIBRARY

Year Ending December 31, 1991

The trustees of the Merrimac Public Library present herewith their 115th annual report.

The most important issue facing the library this year centered around the town's greater budgetary problems. In April, at a meeting held in the Selectmen's Office, we were warned of a possible 50% reduction in our budget for the next fiscal year. Negotiations with the Finance Committee lessened these fears but gave us little assurance that our budget would not come under harsh scrutiny. Reductions were made at the annual town meeting in May and the continued meeting in June. The final and most severe cuts were made at the special town meeting on November 4th whereby our total budget was reduced by 15%.

Throughout these deliberations we were constantly fearful of losing our state aid monies and state certification. Both involve a complicated three year formula. On top of this, the legislature and Library Commissioners made last minute alterations to the formula and the number and basis for waivers. The bottom line figure of a 15% reduction to our budget was considered to be the lowest we could sustain and still hope to qualify for a waiver. We still await notification of our status.

As a direct result of the budget cuts we have had to make drastic reductions in our hours of operation. The library has changed from being open 42 hours to 28 hours per week. So, too, the children's story hours have been reduced from three per week to one. We hope to have these services restored as soon as possible.

In other matters, hurricane "Bob" struck town on August 19th. Serious and expensive damage was sustained by the library. A large limb split off the ash tree next door and landed on the roof. Fortunately, the building is so well constructed that there was no structural damage to the roof or side walls. However, the clay tiles which make up the roof sheathing were smashed in many places. There was also the serious problem of the limb being precariously balanced on one of the decorative finials at the eaves. We were extremely fortunate to have Mr. David Baker of Tamarack Tree Service expertly remove the limb without further damage to the roof or pedestrians.

The company which manufactured the original roof tile is located in Ohio. They had to make a new mold to reproduce the necessary tiles correctly. The repairs were contracted with one of only two roofing firms in New England that are experienced in working with these roofing materials. Fortunately, all the expense in this work was borne by the insurance policy on the building. It did take several months, however, to order, manufacture, ship, and install the tile. We are pleased that the job is now complete and we have spare tile in reserve for future needs.

In January, we received a grant from the Merlin Animal Clinic with the kind assistance of Mrs. Roy. Monies from this grant have been used to purchase books on natural history, animals, and ecology. Through an agency of the state library system we were awarded a new FAX machine for the library. It has been very much in use and is particularly appreciated by the other town departments. There have been no major staff changes during the year. By the annual election Susan Coburn and Bruce Evans were each reelected to another three-year term.

Again, we wish to thank the Friends of the Library for their continued support

and many good deeds. We also wish to thank our patrons for their kind understanding during these disruptive budgetary adjustments.

Respectfully submitted,
Jeffrey W. Hoyt, Chairman

LIBRARY STATISTICS FOR 1991

CIRCULATION	ADULTS	JUVENILE	SUBTOTAL	TOTAL
Books & Periodicals	21,471	20,243	41,714	
Audio/Videos	3,991	2,103	6,094	47,808
ACQUISITIONS				
Purchased Materials	932	647	1,579	
Donations	173	84	257	1,826
WITHDRAWN				
Books	110	150	260	
AV	7	22	29	289
INVENTORY				
Books	16,080	10,752	26,832	
AV	839	499	1,338	28,170
LOANS TO:				
MCC		203		
School		372		
ILL	357	39		971
LOAN FROM:				
Bookmobile	2,914	1,537	4,451	
ILL	531	124	655	5,106
TOTAL ACTIVE PATRONS	1,234	619		1,853
Exhibits	17			
Story Hours	62			
Community Meetings	24			
Crafts	16			
Special Programs	9			

Since July 1st, we have been open only 28 hours per week, but our circulation have increased. We are doing our best to try to continue the same level of service that we had when we were open 44 hours per week. We certainly appreciate your patience.

Carole A. McCarthy, Director

MERRIMAC WATER DEPARTMENT

INCOME STATEMENT - JUNE 30, 1991

Revenue	
Res, Comm, Municipal Water Rates	332,812.17
Water Sprinkler	200.00
Water Miscellaneous	4,516.88
Fiscal Year Liens	
Total Revenue	<u>337,529.05</u>
Expenses	
Managers Salary	12,625.60
Office Salary	6,843.20
Water Dept Wages	59,621.08
Office Supplies	10,621.14
Fuel Heat	1,623.86
Purchased Power	25,169.20
Stock	40,283.05
Transportation	2,106.82
Engineering	2,332.22
Real Estate Taxes (Newton, NH)	1,423.10
Bacterial Testing	815.34
Chemicals	26,185.67
Miscellaneous Expenses	181.00
Roadway and Excavation	6,162.09
Commissioner Salary	<u>1,272.00</u>
Total Direct Expense	197,265.37
Gross Profit (Loss)	<u><u>140,263.68</u></u>
Town Expense for Water Bonds	
July 1991	12,495.00
Special Appropriations	
Green Sand Filter System	1,499,924.40
Total Special Appropriations	<u><u>1,499,924.40</u></u>

Respectfully submitted,
Richard A. Kennedy
Manager

MERRIMAC ELECTRIC DEPARTMENT
INCOME STATEMENT - JANUARY 1, 1991 TO DECEMBER 31, 1991

Operating Revenue:

Residential Sales	1,005,249.58
Commercial Sales—Small	201,805.02
Commercial Sales—Large	457,804.54
Municipal Sales—Power	72,253.19
Municipal Sales—St. Lights	10,764.24
Interest Income	12,207.92
Rental Income	5,952.96
Private Area Lights	14,514.66
Other Electric Revenue	<u>29,912.40</u>

Total Operating Revenues:	<u><u>1,810,464.51</u></u>
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Maintenance and Operating Expenses:

Depreciation Expenses	96,230.49
Purchase Power	1,327,730.31
Operating Supplies and Expenses	18,571.58
Customer Installation Expenses	2,818.58
Maintenance Supplies and Expenses	60,980.19
Administrative and General Expenses	111,001.87
Outside Services Employed	54,222.44
Insurance and Pensions	59,564.14
Transportation	12,182.21
Interest Expenses	1,562.50
Bond and Note Interest Expense	3,125.00
Miscellaneous Expenses	<u>5,790.65</u>

Total Maintenance and Operating Expenses:	<u><u>1,753,779.96</u></u>
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Profit or (Loss) for Year	<u><u>56,684.55</u></u>
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Respectfully submitted,

Richard A. Kennedy
Manager

MERRIMAC ELECTRIC DEPARTMENT

BALANCE SHEET - DECEMBER 31, 1991

ASSETS:

Plant Investment	2,245,665.72	
Accumulated Depreciation	<u>980,892.94</u>	
Net Plant Investment		1,264,772.78
Depreciation Fund		191,091.73
Operation Cash		38,407.06
Customer Meter Deposit Fund		12,692.38
Customer Meter Deposit Interest		6,851.51
Working Funds		60.00
Customer Accounts Receivable		71,905.46
Other Accounts Receivable		0.00
Receivables from Municipality		0.00
Materials and Supplies		15,001.94
Prepayments for Power Bills		<u>8,136.00</u>
<u>Total Assets:</u>		<u>1,608,918.86</u>

LIABILITIES:

Bonds	50,000.00	
Loan Repayments	287,700.00	
Appropriations for Const. Repayments	8,889.05	
Unappropriated Earned Surplus	983,211.15	
In Lieu of Tax Payment FY-90	10,000.00	
In Lieu of Tax Payment FY-91	10,000.00	
Accounts Payable	232,321.07	
Customer Deposits	12,692.38	
Current and Accrued Liabilities	6,851.51	
Customer Advances for Construction	1,220.67	
Contributions in Aid to Construction	4,733.79	
Reserve for Uncollectible Accounts	<u>1,299.24</u>	
Total Liabilities:		<u><u>1,608,918.86</u></u>

MERRIMAC PLAYGROUND COMMISSION 1991

As in years past, the Playground Commission has been responsible for the grooming and maintenance of all athletic fields, as well as our parks and the supervision of the summer play program at Locust Street.

We were challenged again this year by a lack of funding. Many planned projects were put on hold and some programs and services were curtailed or cancelled. For the most part, the level of care of the physical facilities was kept at the usual mark. It is an ongoing problem when the public expects the same service and we have budget cuts.

It has been evident for years that we as a town are outgrowing our playgrounds, as the number, and size of the various organizations who want to use the areas grow each year. To this end, we are going ahead with the development of a new area (Carrigtown Park) on town land off Emery Street. We encourage all interested in helping to contact the Friends of the Merrimac Playground committee. This is a volunteer project and will not cost the town any tax dollars.

Finally, as we do each year, we want to thank all the baseball people, soccer people, Highway Department, and so many others who give of themselves to serve the youngsters who grow up and learn how to be responsible adults through all these recreational programs. We are all in this together! Let's make it work!

John Willman
Wayne Bickford
Dave Riley
Leon Smith
Mike Stevens

REPORT OF THE CHIEF OF POLICE

Patrolmen

Arthur D. Evans
David J. Vance

Stephen M. Ringuette

Reserve Officers

Edward A. Cardone, Jr.
Kenneth W. Dow
Royster H. Johnson, IV
William C. Matatall
John K. Meuse
Brian W. Peavey
Mark E. Sayers
James M. Seymour
Edward Syvinski
Mark E. Weeks

Martin R. Casey
William E. Graham, II
Scott D. Maker
Michael R. McGrath
Robert A. Michaud, Jr.
David C. Rich
Eugene C. Scione
Wallace P. Spencer (Details)
Brian M. Thiboult

Clayton K. Turner, Sr.
Life Honorary Police Officer

Alan Hassig
Honorary Police Officer

Richard G. Noone
Honorary Police Officer

Dispatchers

Linda A. Seymour—Clerk/Dispatcher
Carol A. Buzzell
Todd P. Guertin
Marilyn A. Darbe

Part Time Dispatchers

Martin R. Casey	Lottie J. Gouthier
Royster H. Johnson, IV	Patricia J. Jordan
Nellie N. LaFrance	Patricia A. Michaud
Brian W. Peavey, Jr.	Jane F. Rines
Thomas A. Sayers	Eric M. Shears
Wallace P. Spencer	

Matrons

Rachel L. Adams	Carol A. Buzzell
Marilyn A. Darbe	Lottie J. Gouthier
Nellie N. LaFrance	Jane F. Rines
Linda A. Seymour	

Crossing Guards

Rachel L. Adams	Natalie F. Chase
Lottie J. Gouthier	Madeline A. Lay
Philip E. Rodier	

To the Honorable Board of Selectmen and the Citizens of the Town of Merrimac, Massachusetts:

I hereby submit my annual report of the activities of the Police Department for the Year 1991.

POLICE DEPARTMENT ACTIVITIES

General Services	2,610
Robbery	1
Aggravated Assault	5
Breaking and Entering	76
Larceny	74
Stolen Motor Vehicles	9
Recovered Motor Vehicles	15
Non-Aggravated Assault	4
Vandalism	161
Weapons Violations	36
Sex Offenses	7
Operating Under the Influence	2
Violation of Liquor Laws	1
Disorderly Conduct	2
Field Investigations	146
General Offenses	21
Trespassing	22
Civil Complaints	9
Juvenile Offenses	39
Local Ordinance Violations	37
Missing Persons	25
Lost and Found	66
General Disturbances	48
Family Disturbances	94
Gathering Disturbances	39
School Disturbances	1
Youths in Street	33
Noise Complaints	122

Annoying Phone Calls	59
Suspicious Activity	210
Boating Complaints	8
Officer Wanted	1,304
Escorts	5
Prisoner Transports	5
Assist Citizens	295
Transports	60
Breakdowns	21
Building Checks	224
Message Deliveries	505
Animal Complaints	302
Assist Municipal Agencies	228
Highway Department	70
Light and Water Department	84
State Department of Public Works	74
Emergency Services	3
Ambulance	168
Medical Services	10
Reported Deaths	5
Incapacitated Persons	12
Fire Alarms	138
Burglar Alarms	338
Assist other Police Departments	340
Traffic Complaints	1,187
Speeding Complaints	17
Leaving the Scene of an Accident	9
Property Damage	9
Vehicle Accidents	17
Personal Injury	17
Vehicle Accidents	47
Traffic Control	11
Abandoned Motor Vehicles	25
Intra-Department Services	29
Days in Superior Court	9
Days in District Court	126
Servicing Cruiser	11
Motor Vehicle Pursuits	5
Summons Served	13
Citations Issued	542
Warnings	10
Summons	471
Arrests	61

ARRESTS FOR THE YEAR 1991

Male Residents	31
Male Non-Residents	64
Female Residents	1
Female Non-Residents	6
Male Residents (Juveniles)	5

Male Non-Residents (Juveniles)	2
Female Non-Residents (Juveniles)	3

PROTECTIVE CUSTODY FOR THE YEAR 1991

Male Residents	16
Male Non-Residents	14
Female Non-Residents	2
Male Residents (Juveniles)	3

CATEGORY	NUMBER CHARGED	FINED	DISMISSED	NOT GUILTY	APPEALED	CONTINUED	DYS	HOUSE OF CORRECTION	FILED	RESTITUTION	OTHER	TOTAL FINES
Abandoning a Motor Vehicle on Property other than Own	3	1									2 Pending	\$ 100.00
Assault & Battery	3										3 Pending	
Assault & Battery with a Dangerous Weapon	2										1 Probation 1 Pending	
Indecent Assault & Battery	1							1				
Assault & Battery on a Police Officer	3							2			1 Pending	
Breaking & Entering	7							1			6 Pending	
Larceny	10							2			8 Pending	
Disorderly Conduct	10	1	2						1		4 Pending 2 Juvenile Diversion	\$ 100.00
Disturbing the Peace	8		2								5 Pending 1 Not Resp.	
Larceny of a Motor Vehicle	1										1 Pending	
Attempt to Commit a Crime	3										3 Pending	
Threat to Commit a Crime	1										1 Pending	
Receiving Stolen Property	2										2 Pending	
Possession of a C1 B Substance	1										1 Pending	
Possession of a C1 D Substance	2										2 Pending	
Possession of Drug Paraphenalia	1										1 Pending	

CATEGORY	NUMBER CHARGED	FINED	DISMISSED	NOT GUILTY	APPEALED	CONTINUED	DYS	HOUSE OF CORRECTION	FILED	RESTITUTION	OTHER	TOTAL FINES
Possession of a Dangerous Weapon	1										1 Pending	
Procuring Alcohol for Minors	2	1									1 Pending	\$ 300.00
Public Drinking	3								1		2 Pending	
Trespassing	3	1				1					1 Pending	\$ 100.00
Unauthorized Use of a Motor Vehicle	3										3 Pending	
Violation of a 209A	4		1								3 Pending	
Wanton Destruction of Property	2										2 Pending	
Minor Transporting Alcohol	4		1			1			1		1 Pending	
Minor in Possession of Alcohol	11	5	2								4 Pending	\$ 500.00
Operating Under the Influence Intoxicating Liquor	22	1				3		1			14 Pending 3 Probation	\$ 300.00
Operating after Suspension/Revocation	28	10	1					2			14 Pending 1 Nol Prost	\$ 1,200.00
Operating as to Endanger	10	1									9 Pending	\$ 200.00
Leaving the Scene of an Accident	3									1	2 Probation 1 Pending	
Refusing to Stop for a Police Officer	5	1									3 Pending 1 Nol Prost	\$ 100.00
Attaching Plates	8	1	1						3		3 Pending	\$ 35.00

CATEGORY	NUMBER CHARGED	FINED	DISMISSED	NOT GUILTY	APPEALED	CONTINUED	DYS	HOUSE OF CORRECTION	FILED	RESTITUTION	OTHER	TOTAL FINES
Unregistered Motor Vehicle	20	10							4		6 Pending	\$ 875.00
Uninsured Motor Vehicle	13	4	1						1		7 Pending	\$ 1,525.00
Speeding	377	332							1		37 Not Resp. 7 Pending	\$29,405.00
No Inspection Sticker	22	21									1 Not Resp	\$ 1,050.00
No License in Possession	39	30	1								1 Not Resp. 7 Pending	\$ 910.00
Operating without a License	7	4							1		2 Pending	\$ 325.00
Stop Sign Violation	29	21							2		4 Not Resp. 2 Pending	\$ 1,050.00
Marked Lanes Violation	24	8							7		4 Not Resp. 5 Pending	\$ 645.00
No Registration in Possession	4	3									1 Pending	\$ 85.00
Defective Equipment	15	10							1		2 Not Resp. 2 Pending	\$ 335.00
Improper Starting/ Stopping/Turning	2	2										\$ 200.00
Failure to Dim Headlight	1	1										\$ 25.00
Operating a RV on Public Way	3	3										\$ 225.00
Failure to Report Change of Address	5	4									1 Not Resp.	\$ 130.00
Unregistered RV	1	1										\$ 35.00

CATEGORY	NUMBER CHARGED	FINED	DISMISSED	NOT GUILTY	APPEALED	CONTINUED	DYS	HOUSE OF CORRECTION	FILED	RESTITUTION	OTHER	TOTAL FINES
Failure to Wear Helmet	1	1										\$ 25.00
Allowing Unlicensed Person to Operate Motor Vehicle	1	1										\$ 35.00
Habitual Traffic Offender	1		1									
Child without Restraint	1	1										\$ 25.00
Possession of Altered Inspection Sticker	1										1 Pending	
Refusing to Submit to a Police Officer	1										1 Pending	
Following too Close	1	1										\$ 20.00
ON WARRANTS	25											1 Amesbury 1 Civil 4 Haverhill 1 Malden 15 Merrimac 1 Newburyport 1 State Police

I would like to thank the Citizens of the Town of Merrimac for their support of the Merrimac Police Department in 1991. I would also like to give thanks and recognition to the men and women working for the Police Department in all their different capacities for a fine job.

Sincerely,

James A. Flynn, Jr.
Chief of Police

OFFICE OF THE BOARD OF SEWER COMMISSIONERS

The following is the report of the Board of Sewer Commissioners for the year 1991:

1. The design and installation of a pad for the temporary storage of sludge has been completed. It will also serve as the basis for a future sludge composting system. Sludge disposal at the Town Landfill was discontinued in July, 1991; plans have been developed for sludge disposal by land application at a local farm for the short term, while for the long term, engineering designs were completed to construct a composting facility located at the wastewater treatment plant.
2. The design for a system to provide plant process water has been completed, and as of December, 1991, the installation was nearly complete. This system will provide plant water to be used in washing down equipment and the aeration ditches, and also will supply the belt filter press with rinse water. It will be put into service in early 1992, and will reduce the Wastewater Treatment Plant's use of Town water by 1.4 million gallons per year.
3. This year 28 houses were connected to the system.
4. 83.6 million gallons of raw sewage were processed during the year, 42 tons of sludge were disposed of. Normal operations of the plant continued, the quality of the effluent discharged exceeded the requirements of the Town's Discharge Permit; 93.3% of solids were extracted from the sewage, the requirement is 85%.
5. A septage receiving station was put in operation on April 22, 1991, to service the needs of those Town residents whose home is not connected to the sewer collection system, but whose home has a septic system.
6. The staff of the Department was increased by the addition of one half-time staff member.

Revenue:

Betterment	\$ 15,537.75
User Fees	231,560.93
Capital Development Fee	49,855.44
Interest on Capital Development Fund	7,159.60
(paid to general fund)	
TOTAL	\$304,113.72

Expenditures:

O&M	\$230,936.95
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Respectfully submitted,
John M. Cryan, Chairman
Board of Sewer Commissioners

Board of Sewer Commissioners

William Raper, Jr.
5 Lincoln Street
346-9209
Term Expires 1994

Louis Bibeau
24 Lisa Circle
346-8489
Term Expires 1992

John M. Cryan
102 River Road
346-8260
Term Expires 1993

OFFICE OF TOWN CLERK

To the Honorable Board of Selectmen:

Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit my annual report for the year 1991.

BIRTHS

Number of births recorded	59
Males	30
Females	29
Father, native born	3
Mother, native born	1
Father and Mother both native born	50
Father and Mother both foreign born	0
Mixed parentage	4

MARRIAGES

Number of marriages recorded	24
First marriage of groom	19
First marriage of bride	17
Groom, native born	22
Bride, native born	22
Average age of groom	31 years, 5 months
Average age of bride	29 years, 3 months

DEATHS

Number of deaths recorded	30
Males	22
Females	8
Under five years	0
Males, native born	22
Females, native born	7
Parents, native born	17
Parents, foreign born	6
Mixed parentage	5
Average age	70 years, 4 months
Oldest person	102

LICENSES

Total dog licenses	323
Male	152
Female	17
Spayed Female	154
Kennel licenses	2
Sporting licenses	386
Minor's sporting licenses	2

Respectfully submitted,

Patricia E. True
Town Clerk

REPORT OF THE TOWN TREASURER

To the Board of Selectmen and the Citizens of the Town of Merrimac:

I hereby submit my report as Treasurer of the Town of Merrimac for the year ending December 31, 1991.

PROOF OF BALANCE

Cash Book Balance—January 1, 1991	\$ 1,489,617.75
Receipts—1991	<u>12,167,241.94</u>
	\$13,656,859.69
Disbursements—1991	\$12,753,148.35
Balance—December 31, 1991	<u>903,711.34</u>
	\$13,656,859.69

SPECIAL CASH—REVENUE SHARING

Balance—January 1, 1991	\$ 9,884.73
Disbursements—1991	8,244.73
Transferred to general cash	<u>1,640.00</u>
Balance—December 31, 1991	\$ 0.00

Interest earned on investments of General Cash was \$60,755.89. Interest earned on investments of Trust Funds was \$11,223.59, making a total of \$71,979.48 in interest earned in 1991.

There were 3251 checks issued by this office for payments of bills owed by the Town. The total payroll was \$2,514,686.11 with 266 persons paid wages at some time during 1991.

TAX TITLE ACCOUNT

Balance—January 1, 1991	\$ 79,538.01
Added to Account	77,828.93
Payments Received	<u>(73,683.04)</u>
	\$ 83,683.90

Respectfully Submitted,

Thomas C. Abisalih
Town Treasurer

MERRIMAC CONSERVATION COMMISSION

The primary role of the Conservation Commission is to administer Massachusetts General Law 131, Section 40 within the town of Merrimac. This requires approval by the Commission of any construction within a defined wetlands or within one hundred feet of it. Failure to meet the requirements of the regulations set by the law can result in enforcement orders from the Commission. Depending on the stage of development, this can mean mandatory removal of offending structures to the property or obstruction to the property's transfer until shortcomings are addressed.

Our Commission is an all-volunteer group of seven members serving at the will of the Board of Selectmen. Some have experience and even work within the environmental field, but experience or even knowledge of the law is not an initial

requirement for appointment; no more than it would be for a townspeople to offer opinions or comments upon the Commission's work. To the contrary, the Commission relies upon the inputs of abutters, landowners and interested citizens in order to assure functional projects that are protective of our environment. In the final analysis, we are all given access to the Massachusetts Department of Environmental Protection for their professional support, be it for interpretation of a regulation, citing legal procedure, and, finally, for appeal for relief or constraints as a final action.

Our slow economy has served to reduce building and development, but when it comes to projects in progress, new problems arose. Financing was interrupted scaling down project plans and in some cases bringing things to an absolute halt. In the end, bankruptcy proceedings was the only way of getting the project back on track. This meant new ownership and project overseers which meant starting anew in making sure the issued orders of condition were adhered to. This placed even greater administration responsibilities upon a volunteer body whose time is a resource not without limits.

If that was not enough, the Commission's budget was reduced to zero for the last twelve months. We are supposed to be self-sustaining through newly enacted developers' fees, but until there is a turn-around in the economy, that day is somewhere into the future. Meanwhile the Commission has worked to deal with agenda items as required; e.g., holding public hearings on a demand basis, making site visits, etc. in order to prepare orders of conditions for approved projects or, upon occasion, investigate possible violations of the law.

Into the future, the real work of the Commission, for the good of our community, has to turn to longer range planning. By now we should have at least conducted surveys to plot our overall wetland and aquifer areas in order to know where we can safely expect development without unknowingly destroying our natural resources. It will be needed for our next Master Plan which has not been updated since 1976. Also, a certified Open Space Plan precludes us from qualifying for state grants for self-directed initiatives. But it all takes money, the likes of which the Commission has yet to see.

Despite the lack of funds, the Commission is grateful for the understanding and cooperation of the townspeople whose input to our hearings and survey work is the only way our everyday work gets accomplished. We send special thanks to the employees of our public safety and highway departments for the sharing of their local knowledge and cooperation in making a positive difference in our interaction with petitioners.

Respectively submitted,

Louis Nucci, Chairman, 1993

Bruce Evans, 1994

Paul Geoghegan, 1994

Allan Pollock, 1992

Robert Prokop, 1995

Robert Topitzer, 1992

Arthur Yarranton, 1993

PLANNING BOARD

ANNUAL REPORT—JANUARY 1992

The Board held 14 meetings during the past year.

Met with the Light and Water and Highway Departments several times on progress of various subdivisions.

Discussed progress with six subdivision owners and recommended that Heath Brook subdivision be accepted at the 1992 Annual Town Meeting.

Discussed and approved the refunding with subdivision owners whose Tri Parte Agreements were with the Bank of New England which closed.

Received with deep regrets the resignation of Alan Hassig.

Welcomed Joseph Bamford to the Board.

Voted to use the PLDE Engineers for inspecting on all subdivisions.

Approved and signed several form A applications.

Now working on the final draft of the new subdivision rules and regulations.

Joseph Carter, 1993

Dennis Brodie, 1992

Richard Gosselin, 1996

Arthur Evans, 1995

Joseph Bamford, 1992

(unexpired term of Alan Hassig)

BOARD OF ASSESSORS

For Fiscal 1992 the Town of Merrimac implemented the quarterly tax bills. This has created some additional work for some offices such as the Assessors, Tax Collector and Treasurer but has also saved upwards of \$40,000.00 in the town's spending.

Since we are in the midst of recertification, the Assessors had to issue estimated tax bills for the first three quarters based on last year's taxes. That, of course, really hit the taxpayers hard because last year's taxes (FY1991) included a "debt exclusion" which will not be on the actual Fiscal 1992 tax bill.

For the first time, when the actual bills come out, everyone's values will be down. Also, the actual amount to be raised through taxes will be down approximately \$205,575.

This spring (1992) the new maps will be available to the townspeople.

You will note in the following report that we do not have the breakdown for the five classes as we have not had our recertification approved as of this date.

The Board of Assessors respectfully submit the following report for the year 1991:

Edward R. Davis, MAA, Chairman

term expires 1994

George W. Mutti, MAA

term expires 1993

Martha A. Schena, MAA

term expires 1992

Joyce E. Clohecyc, Clerk

TAX RATE RECAPITULATION FISCAL 1992

I. TAX RATE SUMMARY

A.	Total Amount to be Raised:	\$5,639,331.80
B.	Estimated Receipts and Revenue:	\$2,702,606.80
C.	Net Amount to be Raised by Taxation:	\$2,936,725.00
D.	Classified Tax Levies and Rates:	

CLASS	LEVY %	LEVY AMOUNT	VALUATION	TAX RATE
Res				
Open				
Comm				
Indus				
<u>Pers</u>				
TOTAL				

II. AMOUNT TO BE RAISED

A.	Appropriations:	\$5,394,347.02
B1	Cherry Sheet Offsets:	\$ 8,829.52
B2	Debt & Interest:	\$ 140,205.00
B3	Overlay Deficits:	\$ 21,506.52
C.	State and County Charges:	\$ 33,665.00
D.	Overlay:	<u>\$ 40,779.26</u>
E.	Total Amount to be Raised	\$5,639,331.80

III. ESTIMATED RECEIPTS AND REVENUE FROM OTHER SOURCES

A.	Estimated Receipts—State:	\$1,184,812.00
B.	Estimated Receipts—Local:	\$1,262,840.64
C.	Revenue Appropriated:	\$ 97,651.03
D.	Other Revenue to Reduce Tax Rate:	<u>\$ 157,303.13</u>
E.	Total Estimated Receipts and Revenue:	\$2,702,606.80

ZONING BOARD OF APPEALS

In 1991 the Board accomplished three basic goals for a town board: it has constant effort from each member, and from those who work so many hours between meetings to support the Board, it completed all the business which came before it in a professional manner, and it took steps to improve itself by working with other town and regional bodies. Our thanks and recognition to Susan Clark, who prepares the notices, minutes, and agendas in a timely and legal manner, Art Deuplisea, the Building Inspector, who reviews all plans for construction and repair and looks for those which require Board review, Pat True, the Town Clerk, who has been invaluable in guiding people through the necessary forms, and in referring those with questions to the Board for prompt answers, and Joyce E. Clohecy, Assessor's Clerk, who must identify all legal abutters before public hearings notices can be prepared.

As always we have received the support and cooperation of the Board of Selectmen and Barbara Arbour, the Finance Committee, Ashod Amirian, the town counsel, and the Planning Board and the Conservation Commission, two town boards which share responsibility for land use issues. Town Accountant David Hitchcock has been most helpful by informing the Board monthly of its cashflow.

Six petitions were filed with the Town Clerk this year for Board action. Several other requests were resolved without the need for public hearings. Fees generated in 1991 were six hundred dollars. Funds expended during calendar year 1991 were nine hundred ten dollars.

Special permits were granted to allow the erection of three pole-mounted sirens to be utilized as an emergency notification system and to allow the operation of Manufacturer's Rubber and Supply Co. at 27 East Main Street. There were no special permits denied.

Homeowners granted variances of setback requirements were: to replace an existing nonconforming structure, to allow a single family dwelling on a "grandfathered" lot, to maintain an existing porch. A homeowner was denied a variance to convert a nonconforming lot into a buildable lot.

Finally the Board assisted the town of Georgetown Board of Appeals in amending their rules and fee structure to be locally consistent with surrounding towns.

Gordon Broz
Nancy MacGregor
Philip Parry
Ellen Evans
Bob Bender

FINANCE COMMITTEE

Each year the Finance Committee is appointed by the Town Moderator to present independent recommendations to the Town Meeting concerning the budget to be approved. Thus in January, 1991 the Finance Committee began its familiar process of assembling budget requests and revenue projections from each department, then meeting with the selectmen, the town accountant, the assessors, and the departments to attempt a consensus. This year's budget process was unusually drawn out, primarily due to the difficulty of making deep cuts from the spending levels of Fiscal Year 1991 (July 1, 1990 to June 30, 1991). The immediate but not only reason necessitating these cuts was the dramatic reduction in the town's revenues for FY 92. The Finance Committee includes this statement in the annual Town Report with the hope that residents may understand more about Merrimac's financial condition.

Revenues for Merrimac come from three basic sources, (1) the property tax, which is regulated by Proposition 2½, a 1981 state law, (2) local receipts, which include water and sewer revenues, dump and permit fees, excise taxes, and a share of traffic fines, and (3) local aid from the state, commonly called "the cherry sheet." Incidentally, regional school districts also receive substantial local aid directly from the state, which is used to reduce assessments to the towns. The state does not allow towns to set a tax rate and collect property taxes unless the town approves a balanced budget for the fiscal year. The total which Merrimac can bill in property taxes each year is measured on what it was authorized to bill the year before, adjusted for "new growth," additions and new homes not previously taxed. Local receipts can only be estimated in advance and have varied as much as twenty per cent, \$200,000 from estimates. Local aid remains uncertain until the state approves its own budget, which often does not occur before June 30, the end of the fiscal year. So, at the first Town Meeting in the first week of May, 1991, little agreement on

revenues was achieved, and only preliminary approval of town spending could be made. Just before the second Town Meeting, late in June, the state approved its local aid package for FY 92, and reduced aid to Merrimac by about 20% from its FY 91 figure. Direct aid to Pentucket and Whittier remained much closer to the FY 91 levels.

The June Town Meeting faced the prospect of a revenue shortfall of over \$250,000, and while departmental requests were reduced, the budget remained far from balanced. Since Town Meeting then was unable to agree on further cuts in spending, the Town turned to the revenue side, and put on the September ballot a special one-year override in the amount of the cut in local aid. Over 1300 residents voted, and the override was defeated by more than 2 to 1. Over the next eight weeks each line of the budget was reexamined, and the Finance Committee prepared recommendations to cut every line which the Town still was authorized to cut. These cuts, in combination with a virtual doubling of the water rate, were hoped to be enough to close a \$320,000 gap between spending and revenues.

Much of the debate before the November 4 Town Meeting involved the Merrimac School Committee's plan to close the Sweetsir School in order to accomplish a budget cut large enough to help balance the budget. In June the Pentucket School Committee had agreed to distribute to the three towns shares of about \$200,000 of its savings from its "E & D" (excess and deficiency or free cash) account because its state aid figure had been better than expected. Without this boost, even the outpouring of immediate cash support from the newly formed "Friends of the Merrimac Schools" may not have been enough to "save our schools." At Town Meeting, residents sensed that a last minute shift of \$20,000 of town revenues to the Merrimac school budget could provide an opportunity to forestall the school closing. Despite this glimmer of light, the school budget approved in November was far less than one approved the year before. Longstanding programs and positions were reduced.

Deep cuts were required in most town services to offset the higher "fixed" costs of school and town employee health and retirement programs, to offset a delay in raising the water rate to pay for operating and borrowing costs for the green sand filter project approved several years ago, to offset unfunded costs of plans for the Pentucket building project previously approved by the Town Meeting, and to meet contractual obligations to employees approved by the Town Meeting three years ago. As the chart accompanying this report shows, since the passage of Proposition 2½ in 1981, there has been a noticeable shift in how Merrimac spends its money. This year not only the local schools but every department in town was affected by the drop in revenues. The selectmen laid off a full time employee in the Highway Department and a regular officer in the Police Department. Due to the cuts by Town Meeting, the Council on Aging lost its clerk and its janitor, the police and town offices lost janitors, the library retained only enough money to staff operations at the minimum level allowed by state law, and the Playground Department retained only enough money to maintain its fields in the Spring of 1992. Compensation for most part time positions, including that of the selectmen, the town nurse, the veteran services officer, the dog officer, and the town inspectors, were sharply reduced. Only through the continued, increasing, but largely unrecognized work efforts under difficult conditions by employees in every department of the Town has the full harm caused by these cuts been avoided. Many in Town will never realize how much our public servants have done for Merrimac this year.

What happened in 1991 was not a one-year phenomenon. For four years the state has reduced local aid, which growth in property tax revenues, as controlled by Proposition 2½, could offset only in part. An economic “slowdown” has limited the prospects of an override, and has slowed other local receipts and overall cashflow in the town treasury. Slowly Merrimac has drained its savings, its so-called free cash or E & D account. Even if the state is able to maintain local aid to the towns at FY 92 levels in its FY 93 budget, further cuts likely will be needed to offset those budget items which continue to grow and which Merrimac lacks the direct authority to control. Throughout much of the 80’s, Merrimac’s property taxes constituted about 45% of its available revenues. Now, in the 90’s, due to the drop in its other sources of revenue, property taxes constitute more than 51%. This means hundreds of thousands fewer dollars from sources other than the property tax are available each year, while the cost of providing an ever shrinking level of public services in Merrimac continues to grow. Only additions to the tax base, or increased state support provide realistic alternatives to an increasing pressure to override property tax limits to produce sufficient revenues.

Respectfully submitted,
Robert Bender

Those now serving on the Finance Committee:

Bernard Bailey	Larry Curtis
John Page	Neil Wallace
Harriett Stanley	Sandy Venner
Robert Bender	Geoffrey Milstein

Thomas Abisalih chaired the Committee until his election as Town Treasurer in May, 1991. Richard Laboda served briefly until moving away.

**WHITTIER REGIONAL VOCATIONAL
TECHNICAL HIGH SCHOOL**

TO: The Honorable Board of Selectmen
FROM: Ruth N. Parker, Whittier Representative
Karen H. Prentice, Superintendent/Director

Whittier Regional Vocational Technical High School is entering its nineteenth year. To date, we have graduated 4,858 students from a regular day school program and 672 students from our post secondary courses.

The enrollment for the Evening School from our community: 21

The October 1, 1990 Day School Enrollment:

	Boys	Girls
Grade 9	13	5
Grade 10	14	6
Grade 11	11	4
Grade 12	5	4

Total—62

1991 Graduates—8

The cost to your community for the school year 1990-1991 was \$299,247.

Respectfully yours,

Ruth N. Parker
Merrimac Representative

Karen H. Prentice
Superintendent/ Director

REPORT OF THE PENTUCKET REGIONAL SCHOOL DISTRICT COMMITTEE

1990-1991 YEAR—ENDING JUNE 30, 1991

In accordance with Chapter 71, Section 16K, the Pentucket Regional School District School Committee submits its 36th annual report to each of the member towns.

Lucy Abisalih, Chairman
John Willett, Vice Chairman
Paul Raiche, Secretary
Elizabeth Lariviere
Carol Grazio

Edward Hardy III
Philip Cosgrove
Leslie Lipkind
Michael Bryant

SCHOOL OFFICERS

HENRY S. DEMBOWSKI, Superintendent of Schools (Began 2/91)
Office: 22 Main Street, West Newbury Telephone: 363-2280

LARRY S. BORIN, Assistant Superintendent of Schools (Resigned 7/91)
Office: 22 Main Street, West Newbury Telephone: 363-2250

PAUL P. SZYMANSKI, Business Manager
Office: 22 Main Street, West Newbury Telephone: 363-5104

ELIZABETH A. GEORGE, Treasurer
Office: 22 Main Street, West Newbury Telephone: 363-5104 (Business Office)

MICHAEL J. McLAUGHLIN, JR., Principal, High School
Office: Pentucket Regional High School, West Newbury Telephone: 363-5507

CAROLEE G. MILLER, Coordinator of Guidance (Retired 6/91)

H. STEVEN WELFORD, Principal, Junior High School
Office: Pentucket Regional Junior High School, West Newbury
Telephone: 363-2957

BRIAN R. DONAHUE, Assistant Principal, Junior High School
Office: Pentucket Regional Junior High School, West Newbury
Telephone: 363-2957

RICHARD C. MINDESS, M.D., School Physician
Address: 21 Highland Avenue, Newburyport

MARGARET BROOKS, High School Nurse
Address: 2 Moody Street, Amesbury

JEAN FRIEDRICH, Junior High School Nurse (Resigned 6/91)
Address: 498 Main Street, Amesbury

Working Certificates Issued By:
Guidance Department, Pentucket Regional High School

SCHOOL COMMITTEE MEMBERSHIPS

				Term Expires
Groveland	Chairman Vice Chairman Secretary	Elizabeth Lariviere	374-6041	15 Carlida Rd. 1992
		Martin Courage	373-4187	155 King St. 1993
		George Mavroides	372-7690	18 Rollins St. 1994
		Carol Grazio	373-1222	Governor's Rd. 1992
		John Willett	373-1882	111 School St. 1993
Merrimac	Chairman Vice Chairman Secretary	Philip Cosgrove	346-8061	3 Forest St. 1992
		Paul Tucker	346-4723	1 Locust St. 1993
		Michael Bryant	346-8159	90 River Rd. 1994
		Victoria Haggstrom	346-8852	4 Bancroft Ln. 1992
		Lucy Abisalih	346-9419	70 River Rd. 1993
West Newbury	Chairman Vice Chairman Secretary	Annie Madden	465-2465	50 South St. 1992
		Paul Raiche	363-2694	6 Albion Ln. 1994
		Brian Young	462-7518	272 Middle St. 1992
		Edward Hardy III	363-5180	11 Bailey's Ln. 1993
		Leslie Lipkind	363-2934	178 Main St. 1994
Chairman Vice Chairman Secretary	Pentucket Regional Lucy Abisalih John Willett Paul Raiche Carol Grazio Leslie Lipkind Philip Cosgrove Elizabeth Lariviere (resigned 12/91) George Mavroides (1/92) Michael Bryant Edward Hardy III	School Union No. 53		
		Chairman	Martin Courage	
		Vice Chairman	Edward Hardy III	
		Secretary	Victoria Haggstrom	
			Annie Madden	
			Paul Tucker	
			Philip Cosgrove	
			Elizabeth Lariviere	
			George Mavroides	
			Brian Young	

PENTUCKET REGIONAL SCHOOL COMMITTEE

ANNUAL REPORT FISCAL 1991

To the Citizens of Groveland, Merrimac, and West Newbury:

“It was the best of times. It was the worst of times.” (Charles Dickens) Fiscal year 1991 has seen many wonderful moments in the lives of Pentucket school students as well as many hard decisions made by the school committee in precarious financial times. The continued financial plight in the state of Massachusetts leaves us in a quandary as to our future.

The building projects for both the middle school and the high school have not yet reached the funding cycle. However, in the process of adopting a fiscal year '92 budget of \$5,838,721, the Pentucket Regional School Committee reduced the assessments to all three communities. This reduction was an expression of support for maintaining quality elementary education in the towns. We continue to face an unknown future but are pleased to present the following reflections on both the Pentucket Middle School and the Pentucket High School

Pentucket Regional Middle School

The 1991-92 school year has been one in which a number of significant changes have occurred at the junior high school. As school opened in September, ninth grade students began their high school careers located in the high school. This change has had a significant effect on the organization, staff, and climate of the junior high school. Our progress toward our stated goal of becoming a middle school has been rapid and uninterrupted. We no longer function as a “school within a school,” housing ninth graders in a high school-type organization, and trying to operate for seventh and eighth graders in a middle school mode. We have been able to become consistent in our teaming approach, now utilize a block schedule, have begun an Advisor/Advisee Program, and have introduced academic skills development periods to foster and improve higher level thinking skills and problem-solving abilities. The elimination of bells and the end of student traffic coming and going to the high school has noticeably reduced the hectic pace, noise level, and sense of academic compartmentalization that existed previously. Teachers now have, and are using the ability to rearrange daily schedules to accomodate labs, special projects, or allow students to explore subjects in greater depth than previous schedules allowed. In short, teachers now have control of that most precious of all educational commodities, time.

Our educational program has also been greatly enhanced this year with the introduction of a variety of technological advances that help us to better prepare our students for life in the next century. This will be our first year as full subscribers to the distance learning network known as MCET. It is no longer an unusual or novel experience to pass the Media Center and watch a class of students participate in an interactive teleconference with electronic artists in residence, with divers working on the Jason Project in locations thousands of miles away, or with students from other schools all over Massachusetts as they learn the “how to” write the “great American mystery novel.” Our ability to fully utilize these telecommunications resources has been dramatically enhanced with the addition of the Whittle television system installed in our building this past summer. Not only do our students watch a news program covering current events and issues of particular concern to teenagers daily, we can also hook our satellite network into the system and broadcast to literally every room selected programs or historical events like the Gulf War, as they unfold.

These two systems have literally put our students in touch with the world, and they are learning from it. As members of the MCET Network, we were eligible to apply and were successful in winning one of the thirty-five "Reach For The Stars Grants." These extremely competitive grants provide computer-assisted video laser disk technology and training for teachers for the improvement of science instruction. Our two teachers continue to be trained and are in the process of sharing this training and equipment with the rest of the staff to enable them to take advantage of truly leading edge educational technology in Pentucket's classrooms. We are pleased to let you know that for an investment in the MCET network of \$2,000, we have been able to acquire in excess of \$75,000 worth of new technology and staff training.

As the resources for teaching at the junior high school have been changing, so have the approaches many of our teachers are using in the classroom. We have just concluded our second fifteen hour series of Learning Styles workshops. Teachers are no longer making the assumption that all students learn the same way, and teaching methodologies are changing to better serve the needs of our youngsters. We are now employing strategies of learning that enhance self-esteem, build cooperative attitudes within students when working with others, require students to develop and use higher level problem-solving techniques, and to think critically. At times, the continued development of these skills takes us outside the traditional classroom to places like the Cedardale Ropes course, where students have the opportunity to physically, as well as mentally exercise these important skills. The continued development of repertoire of teaching strategies to deal with the vast array of learning needs of our student population will continue to be a high priority for the junior high school.

While the teaching organization and methods in our building have been undergoing significant change this year, so has the administrative structure of the building. We have moved decisively toward a site-based management style of administration, with a site-based team consisting of the principal, four teachers, and two parents. This new method has dramatically increased staff and parental participation in the decision-making process. This year's budget was totally prepared by the teachers in individual special areas and team teachers and approved after a full review by the Site-Based Team. With the removal of department heads from the junior high administrative hierarchy, teacher input into budget preparation, curricular issues, and even hiring decisions has become a requirement, not an exception. Teacher staffed committees include the Science and Health Advisory Committee, the Staff Development Committee, and the Advisee Program Committee. All of these committees exercise very real decision-making powers, and working in concert with the Site-Based Team have permanently altered the administrative face of the junior high school. The vision is now shared, and we have adopted a pro-active stance as we face the challenges of the 21st century.

Pentucket Regional High School

During 1991 Pentucket Regional High continued to uphold the educational philosophy and goals of our school district and endeavored to fulfill our primary purpose of providing an environment which stresses intellectual, personal, and social development in order to develop responsible and productive citizens who will be prepared to deal with the varying roles of individuals in a changing democratic society and world community.

Our graduation requirements, which were enhanced and implemented in 1987, are reflective of a high school committed to providing an educational environment

which stresses intellectual development and personal growth. Our instructional programs grow out of an awareness of current learning theories, and we make continued efforts to identify the needs of students and to develop appropriate teaching strategies and methodologies for meeting those needs. Programs such as our writing and reading laboratories, required health education and computer literacy courses, generic model collaborative classroom settings involving regular and special educators working as a team, and innovative approaches such as cooperative learning, inquiry based problem-solving approaches, and computer-assisted instruction are reflective of our school-wide commitment to meet the varied needs of all our students. In 1989 Pentucket High School was selected as one of eleven schools to represent Massachusetts in the National Secondary Recognition Program, a solid endorsement by the Department of Education of the quality of Pentucket High School's programs, practices, and policies.

In all aspects of our academic and co-curricular program, our faculty, administration, parents, and community are committed to encouraging students to strive for excellence. As we consider how well we are working towards the attainment of these educational goals, there are many indicators of success. Perhaps the most compelling illustration of the success of our curriculum lies in the performance of our seniors in the most recent (spring, 1990) statewide curriculum assessment tests. All seniors throughout Massachusetts took tests in reading, math, science, and social studies; our scores were particularly strong, with our twelfth graders scoring 1400 or more in all five areas (state average is 1300). Our school averages were also very impressive relative to Comparison Score Bands. We continue to offer a number of college-level advanced placement courses (English, Biology, Calculus, U.S. History, Computer Science), and our college-bound students have been successful in the demanding AP exams, earning college-level credit while in high school. Approximately 90% of the class of '91 participated in college board testing (SAT, achievements), and scores continue to meet or exceed state and national averages. Eight-two percent of the class of '91 went on to post graduate study (59% to four year colleges); thirteen percent entered the work force, and five percent went into the military. Our graduates continue to be accepted at some of our nation's most selective colleges; members of the class of '91 matriculated in the fall of 1991 to schools such as Bowdoin, Cornell, Smith, Tufts, U.S. Military Academy at West Point, and other highly reputable institutions of higher learning.

In the area of co-curricular activities, Pentucket High School continues to excel. In 1991, with the support of many boosters and most notably the Pentucket Activities Association, our school sponsored 51 extra curricular activities (clubs and sports). While the extra curricular budget has been cut considerably over the past two years (particularly in Athletics, where approximately \$40,000 has been cut), our school continues to provide students with a wide range of co-curricular activities to broaden their intellectual, emotional, artistic, social and physical development. Students pay \$100 sports user fee, and fund raising, primarily through PAA, has enabled us to maintain these programs.

Our school embraces a philosophy which emphasizes the importance of community service and promotes in our students a social conscience towards community participation. In 1991 our Pentucket students participated in a community leave rake, fundraisers for the needy, blood drives, food deliveries for needy and elderly and, most recently, our senior class hosted a very successful night of dinner and dancing for the elderly in our three towns. Our Pentucket community can be most proud of our young people, and our faculty will continue to work hard to offer

opportunities that will encourage moral and ethical standards which foster respect and responsibility for self and others.

The faculty continues to encourage students to strive for excellence by demanding the same of themselves. Our expansive list of enrichment activities (drama club, Business Professionals of America, science club, foreign language clubs, art club, Interact club, current affairs club, etc.) requires that teachers make that extra effort. That same effort is evident in our curriculum programs, with our staff striving to meet the needs of our students and professionally working in conjunction with parents to help students develop into productive and responsible students. Our teaching staff has participated in many conferences and other professional development activities; 57 percent of our teachers have earned at least a masters degree; and we are committed to promoting high standards for quality instruction and instructional services.

Respectfully submitted,

Lucy Abisalih, Chairman
John Willett, Vice Chairman
Paul Raiche, Secretary
Carol Grazio

Elizabeth Lariviere
Philip Cosgrove
Michael Bryant
Leslie Lipkind
Edward Hardy III

PENTUCKET REGIONAL HIGH SCHOOL
1991 MERRIMAC GRADUATES

Troy Alexander
Kristen Betsy Babbitt
Martin J. Bajdek
Birgitta E. Burke
Peter R. Cameron, Jr.
Mathew Davis Card
Nathan Harris Chapman
Claudette Maria Clark
Keith D. Clark
Jessica L. Colcord
David William DiBartolomeo
Melody Aimee dos Santos
Rebecca Anne Dow
Steven Howard Emery
Justin Taylor Evans
Mark Francis Anthony Fleming
Casey Guertin
Jeffrey R. Hamel
Jennifer Lee Hassig
Shannon Elizabeth Healy
Michael James Janvrin
Kimberly Ann Jarabek
Stephen J. Jean

Christopher Michael Letizia
Marc Douglas Lundin
Randy Philip Lyon
Ross E. MacKenize
Eric David Martin
David Harding Mason
Marybeth Mason
Seth Edward McIntosh
Michael F. McLaughlin
Kevin Ross O'Keefe
Lisa Anne Ouellette
Lana Marie Paradis
Samuel A. Pease
Allison Paige Roy
Eugenia Louise Rutherford
April Rose Samoissette
Elizabeth Regan Shannon
Jenna Marie Shears
Wendy Stewart
Jill Anne Tarzia
Daniel J. Williams
Brett Wilson
Kelly A. Woodworth

Exchange Student
Natalia Olivas

PENTUCKET REGIONAL SCHOOL DISTRICT

1991-1992 SCHOOL CALENDAR

1991		
September	3	First Teacher Day—Full Day
	4	Schools Open (1-12)
		a. Staggered Start K-1
		b. Staggered Start Jr. H.S.
October	14	Columbus Day
November	11	Veteran's Day
	20	Conference Day—Secondary
	21	Conference Day—Elementary
	27	Schools Close at Noon for Thanksgiving
December	20	Schools Dismiss at End of Day for Christmas Vacation
1992		
January	6	Schools Reopen
	20	Martin Luther King, Jr. Day Observed
27		Kindergarten Changeover (Merrimac and Groveland only)
February	14	Schools Dismiss at End of Day for February Vacation
	24	Schools Reopen
April	16	Schools Dismiss at End of Day for April Vacation
	17	Good Friday
	27	Schools Reopen
May	25	Memorial Day Observed
June	6	Pentucket Graduation
	7	Rain Date—Graduation
	19	Full Day; Last Day of School (No Snow Days)
	26	Full Day; Last Day of School (5 Snow Days)

Marking Periods End: November 8, January 24, April 3

Notice: In the event of any delayed opening in Groveland due to the Building Project, we will use January 2, 3 and/or April 22, 23, and 24 as in session days, rather than vacation days.

Rev. 7/26/91

DIRECTORY OF SCHOOL STAFF FOR 1990-1991

PENTUCKET REGIONAL JUNIOR/SENIOR HIGH SCHOOLS

Position	Name	Training	Total Years at Pentucket
Principal, H.S.	Michael McLaughlin	M.Ed. Boston State College	7
Asst. Prin., H.S.	Frank Orlando	M.Ed. Salem State College	21
Principal, Jr. H.S.	H. Steven Welford	M.Ed. Salem State	1.5
Asst. Prin., Jr. H.S.	Brian Donahue	M.A. Trinity College	4.8
Coordinator of Guid.	Carolee Miller	M.Ed. Salem State (Retired 6/91)	13
Computer Spec./ Math	Dana Allison	B.A. Salem State College	20
Guidance	Beryl Bagni	B.S. University of Mass.	22
Guidance	William Martin	B.S. Northeastern University	25
Guidance	John O'Wrill	B.Ed. Plymouth State College	24
Guidance	Mary Anne Cohen	M.Ed., CAES, Boston College	9
Guidance/OASSIS	Raymond Stickney	B.Ed. Plymouth State College	27
Physical Ed. (Dept. Hd)	Marilyn Peacock	B.Ed. Plymouth State College	20
Physical Ed.	Peter Leonard	B.S. University of Maine	4
Physical Ed.	Nancy MacGown	B.A. Lea College	18
Physical Ed./Science	Stephen Hayden	B.S. Plymouth State College	11
English (Dept. Hd)	Ronald Fenerty	M.Ed. University of N.H.	30
English	Stephen Voltero	M.A. Salem State College	27
English	Richard Canepa	M.Ed. Salem State College	27
English	Mary Gaffney	B.S. Boston College	20
English/Art	Jeffrey Hogan	M.A. University of N.H.	20
English	Lawrence Faye	M.Ed. Cambridge College	19
English	Albert Belanger	M.A.T. Salem State College	25
English	Judith Hays	B.A. Glenville State College	4
English	Mary Parry	B.S. Salem State College	21
English	Dorothy Rostosky	B.S. Lyndon Teachers College	24
English	Mary Datro	B.A. Bridgewater State College	8

English	Margaret Moughan	A.B. Emmanuel College	8
English	Janice Fowler	B.S. Northeastern University	23
Reading (Dept. Hd)	Elizabeth Spiewak	M.Ed. Boston University	6
Reading/Spanish	Robin Foss	M.Ed. Boston University	6
Reading	H. June Denault	M.Ed. Salem State College	21
Reading	Kathleen Owens	M.Ed. Salem State College	22
German/Russ. (Dept. Hd)	Richard Olson	M.A. Middlebury College	21
German	Inge Buerger	M.A. University of N.H.	14.4
French/Spanish	John Durant	A.B. St. Anslem's College	23
French	Roger Roy	B.A. Marist College	26
Spanish	Mary Ellen Fahey	B.A. University of Maine	13
Science (Dept. Hd)	Harold Hutchins	M.A. Dartmouth College	20.5
Science	Joseph Derro, Jr.	M.Ed. Salem State College	33
Science	Mildred Kelley	M.Ed. U. of Maine; M.Ed. Salem State	23.0
Science	Robert Anton	M.S. Boston College	26
Science	Stephen Meline	M.S. Boston College	21
Science	C. Stephen Collins	M.Ed. Salem State College	6
Science/Math	Walter Clark	B.S. Texas A&M Univ. (Retired 6/91)	21
Science	Lee Ann Grover	B.A. Ricker College	5.9
Science	Paula Burke	M.Ed. Harvard University	2
Science	Mark Worrall	B.S. University of Mass.	2
Soc. Studies (Dept. Hd)	Wayne Sylvester	M.S. University of Wisconsin	20
Soc. Studies	Herman Diehl, Jr.	B.S. University of Maine	23
Soc. Studies/Science	Peter Lucia	B.A. Bridgewater State College	6
Soc. Studies	Minas Dakos	M.Ed. Salem State College	28
Soc. Sutdies	Robert Ruskowski	B.S. Salem State College	26
Soc. Studies	Catherine Dower	B.A. Salem State College	18.7
Soc. Studies	George Michaleas	B.S. Salem State College	24
Soc./Athletic Dir.	David Morse	B.S. Springfield College	23
Soc. Studies	William Buell, Jr.	Catholic University	8

Soc. Studies	Michael Stevens	M.A. Salem State	4
Soc. Studies	Marilyn Hershfield	M.S. Boston University	23
Mathematics (Dept. Hd)	Joyce Langley	B.S. State University of N. Y.	8
Mathematics	Nelda Laws	B.S. Salem State College	21
Mathematics	Alan Mason	M.S. Lowell University	24
Mathematics	David Bickum	M.Ed. Western CT State College	22
Mathematics	Janice Hegan	M.M.T. University of Lowell	21
Mathematics	Dianne Shaheen	M.M.T. University of Lowell	19
Mathematics	William Whiting	M.Ed. Northeastern Univ. (Retired 9/90)	30
Mathematics	Laura Dellwo	B.A. Ladycliff College	4
Mathematics	Arnold Zins	B.A. Amherst College (Retired 6/91)	32
Mathematics/Business	Jennifer Barlow	B.S. Plymouth State College	7
Mathematics	Anne Martin	B.S. Lowell University	3
Mathematics/Science	Joseph Maselli	B.S. Muhlenberg College, PA	Began 9/90
Business (Dept. Hd)	Donna Lynch	B.S. Salem State College	20
Business	Clare Crist	B.S. Salem State College	13
Indust. Arts (Dept. Hd)	Donald Pinciario	M.Ed. Fitchburg State College	26
Industrial Arts	John Faucher	M.Ed. Fitchburg State College	11
Home Ec. (Dept. Hd)	Julia Anderson	M.S. Wheelock College	15
Home Economics	Frances Kaplan	M.Ed. Framingham State College	6
Music (Dept. Hd)	Kevin Smith	B.A. University of Lowell	3
Music (Instr/Vocal)	Robert Howard	B.S. Lowell State College	25
Music	Judith Manning	B.A. Trinity College	2
Art (Dept. Hd)	Ellen Hart	B.S. State Univ. of New York	10
Art	Christopher Lima	M.Ed. Cambridge College	10
Art	Peter Bodge	M.Ed. Cambridge	18
Librarian—Sr. H.S.	Sheila Callahn	M.L.S. State Univ. of New York	18
Librarian—Jr. H.S.	Maria Mastrocola	B.S. Salem State College	2
Teacher of Sp. Needs	Irene Thurlow	M.Ed. Boston State College	9

Teacher of Sp. Needs	Shari Haimberger	B.S. Boston University	6
Teacher of Sp. Needs	Juliette Allison	M.Ed. Fitchburg State College	6
Teacher of Sp. Needs	Laurie Dunnet	B.A. Boston College	10
Teacher of Sp. Needs	Patricia Lambright	M.S. Wheelock College	(Resigned 7/91)
Teacher of Sp. Needs	Stephanie Knowlton	M.Ed. Lesley College	5
Teacher of Sp. Needs	Angela Bonfanti-Brown	M.L.D. Notre Dame College	3
Teacher of Sp. Needs	Jeanne Anderson	B.A. Boston College	2
Adjustment Counselor	Mary Jo Reynolds	M.Ed. Salem State College	8
Speech Therapist	Patricia Dolan	M.S.S.P. Emerson College	4
OASSIS/English	Constance Fall	B.S. Salem State College	9
Psychologist	Joan Mariani Ryan	M.Ed. Syracuse Univ., CAGS Univ. of Mass.	Began 9/90

ANNUAL REPORT OF THE SCHOOL COMMITTEE

Year Ending December 31, 1991

In accordance with custom and with the Acts of the General Court, 1859, Chapter 57, we herewith submit to you the 120th annual printed school report.

Philip Cosgrove, Chairman
Paul Tucker, Vice Chairman
Michael Bryant, Secretary
Victoria Haggstrom
Lucy Abisalih

SCHOOL OFFICERS

HENRY S. DEMBOWSKI, Superintendent of Schools (Began 2/90)
Office: Pentucket Regional Middle School, West Newbury 363-2280

LARRY S. BORIN, Assistant Superintendent of Schools (Resigned 7/91)
Office: Pentucket Regional Middle School, West Newbury 363-2250

PAUL P. SZYMANSKI, Business Manager
Pentucket Regional Middle School, West Newbury 363-5104

ANNETTE A. AUTIELLO, Principal, Merrimac Public Schools
Office: Helen R. Donaghue School 346-8921

ANGELA B. JERVEY, Assistant Principal, Merrimac Public Schools
Office: Dr. Frederick N. Sweetsir School 346-8319

RALPH L. WADE, JR., M.D., School Physician
3 Wildbrook Drive, Plaistow, NH

BARBARA MINTZ, R.N., School Nurse (Left 6/91)
Address: Helen R. Donaghue School

KATHY DEVANEY, R.N., School Nurse
Dr. Frederick N. Sweetsir School, Helen R. Donaghue School

PENTUCKET REGIONAL SCHOOL DISTRICT AND
SCHOOL UNION NO. 53

PENTUCKET REGIONAL SCHOOL COMMITTEE

		Term Expires
Lucy Abisalih, Chairman	70 River Rd., Merrimac	1993
John Willett, Vice Chairman	111 School St., Groveland	1993
Paul Raiche, Secretary	6 Albion Lane, West Newbury	**1994
Elizabeth Lariviere	15 Carlida Rd., Groveland	*1992
Leslie Lipkind	178 Main St., West Newbury	1994
Carol Grazio	Governor's Rd., Groveland	1992
Edward Hardy	11 Bailey's Lane, West Newbury	1993
Philip Cosgrove	3 Forest St., Merrimac	1992
Michael Bryant	90 River Road, Merrimac	1994
George Mavroides	18 Rollins St., Groveland	***1994

* Resigned 12/91

** Began 12/91

*** Began 1/92

SCHOOL UNION NO. 53 SCHOOL COMMITTEE

		Term Expires
Martin Courage, Chairman	155 King St., Groveland	1993
Edward Hardy, Vice Chair.	11 Bailey's Ln., West Newbury	1993
Victoria Haggstrom, Sec'y	4 Bancroft Ln., Merrimacport	1992
Annie Madden	50 South St., West Newbury	1992
Paul Tucker	1 Locust St., Merrimac	1993
Philip Cosgrove	3 Forest St., Merrimac	1992
Brian Young	272 Middle St., West Newbury	1992
George Mavroides	18 Rollins St., Groveland	1994
Elizabeth Lariviere	15 Carlida Rd., Groveland	1992

**PENTUCKET REGIONAL SCHOOL DISTRICT
BALANCE SHEET—GENERAL FUND**

JUNE 30, 1991

Assets	
Cash	<u>\$478,098</u>
Total Assets	<u>\$478,098</u>
Liabilities and Fund Equity	
Warrants Payable	64,494
Fund Balance—	
Reserved for Expenditures	152,023
Undesignated	<u>261,581</u>
Total Fund Equity	<u>413,604</u>
Total Liabilities & Fund Equity	<u><u>\$478,098</u></u>

**PENTUCKET REGIONAL SCHOOL DISTRICT
BALANCE SHEET—SPECIAL REVENUE FUNDS
JUNE 30, 1991**

Assets	
Cash	<u>\$ 69,333</u>
Total Assets	<u><u>\$69,333</u></u>
 Liabilities & Fund Equity	
Fund Balance:	
School Lunch Fund	\$ 20,754
Athletic Fund	27,149
Industrial Arts Fund	6,124
Lost Book Fund	386
Water Damage	8,566
Federal & State Grants	<u>6,354</u>
Total Liabilities & Fund Equity	<u><u>\$69,333</u></u>

**PENTUCKET REGIONAL SCHOOL DISTRICT
DISTRICT SHEET—CAPITAL PROJECTS FUND
SCHOOL BUILDING PROJECT
JUNE 30, 1991**

Assets	
Cash	<u>\$373,977</u>
Total Assets	<u><u>\$373,977</u></u>
 Liabilities & Fund Equity	
Fund Balance:	
Reserved for Encumbrances	<u><u>\$373,977</u></u>

PENTUCKET REGIONAL SCHOOL DISTRICT

1992 FY PROGRAM BUDGET

	Appropriated 1991	Appropriated 1992
INSTRUCTIONAL SERVICES		
Art	\$ 125,171	\$ 127,668
Business Education	133,413	85,599
English	466,768	510,797
Foreign Language	244,462	212,605
Home Economics	81,314	88,032
Industrial Arts	124,014	98,176
Mathematics	386,079	377,731
Music	103,255	71,366
Physical Education	121,080	132,416
Reading	159,454	141,558
Science	432,102	409,064
Social Studies	396,790	434,054
Instructional Non-Program	72,305	35,500
Bilingual Services	0	0
Gifted & Talented	0	0
OASSIS	70,586	0
Special Education	482,867	450,073
	<u>\$3,399,660</u>	<u>\$3,174,639</u>
SUPPORT SERVICES		
Admin. Serv.—Principal's Off.	\$ 387,389	\$ 381,825
Library Services	110,289	102,417
Guidance Services	245,043	258,267
Health Services	44,186	40,482
Interscholastic Athletics	175,744	169,341
Student Activities	26,249	25,222
Custodial Services	251,652	259,361
Heat & Utilities	175,500	216,500
Maintenance of Buildings	156,500	132,353
Admin. Serv.—School Committee	42,596	42,670
Admin. Serv.—Supt.'s Office	162,996	159,753
Attendance Services	750	750
Transportation Services	302,196	301,051
Maintenance of Grounds	30,950	27,300
	<u>\$2,112,040</u>	<u>\$2,117,292</u>
NON-PROGRAM SERVICES		
Fixed Charges—Retirement	\$ 103,374	\$ 112,126
Fixed Charges—Insurance Prog.	327,581	402,840
Debt Retirement/Debt Service	0	0
Treasurer's Department	45,772	31,824
	<u>\$ 476,727</u>	<u>\$ 546,790</u>

PENTUCKET REGIONAL SCHOOL DISTRICT PROGRAM BUDGET

SUMMARY

	Appropriated 1991	Appropriated 1992
INSTRUCTIONAL SERVICES	\$3,399,660	\$3,174,639
SUPPORT SERVICES	2,112,040	2,117,292
NON-PROGRAM SERVICES	476,727	546,790
	<u>\$5,988,427</u>	<u>\$5,838,721</u>

COST DISTRIBUTION

Student Enrollments by Towns and Percentages of Enrollment:

	Oct. 1, 1990	1990 % Of Total	1991 % Of Total	1992 % Of Total
Groveland	362	37.6596	36.7647	37.7870
Merrimac	334	34.0425	34.8739	34.8643
W. Newbury	262	28.2979	28.3614	27.3486

Budget Requests for 1992	\$5,838,721
Less: All Categories	<u>2,376,665</u>
Total to be Raised	\$3,462,056

Assessments to Towns, Based on Agreement:

	1990	1991	1992
Groveland's Share	\$1,225,387	\$1,329,570	\$1,308,209
Merrimac's Share	1,107,692	1,261,191	1,207,022
West Newbury's Share	<u>920,771</u>	<u>1,025,671</u>	<u>946,825</u>
	\$3,253,849	\$3,616,432	\$3,462,056

**PENTUCKET REGIONAL SCHOOL DISTRICT
RECONCILIATION OF CASH
YEAR ENDING JUNE 30, 1991**

Cash Balance July 1, 1990	\$1,115,636.35
Add: Total Receipts	7,825,063.82
Subtract: Total Expenditures	<u>(8,083,786.80)</u>
Cash Balance June 30, 1990	\$ 856,913.37
 Less adjustment to Cash Balance as a result of FY'86, 87, and 88 audit	 <u>\$ 56,249.83</u>
 Adjusted Cash Balance June 30, 1991	 <u><u>\$ 856,913.37</u></u>

**TREASURER'S REPORT
YEAR ENDING JUNE 30, 1991**

Cash Balance June 30, 1990	\$ 856,913.37
Bank Deposits:	
U.S. Trust Co.	40,431.07
Bay Bank	261,749.38
Bay Bank	235,090.56
Eastern Bank	209,252.09
Eastern Bank	744,812.10
Shawmut Bank	13,416.88
 Deduct: Outstanding Checks	 (641,133.71)
Add: Interest June, Posted in July	<u>(6,705.00)</u>
Total Cash June 30, 1991	<u><u>\$ 856,913.37</u></u>

PENTUCKET REGIONAL SCHOOL DISTRICT

ACCOUNTANT'S REPORT

YEAR ENDING JUNE 30, 1991

RECEIPTS

Assessments to Towns:

Groveland	\$1,329,570.00	
Merrimac	1,261,191.00	
West Newbury	<u>1,025,737.36</u>	
		\$3,616,498.36

State Reimbursements:

Reg. Sch. Aid, Ch. 71S	1,140,735.00	
Regular Sch. Aid, Ch. 70	830,440.48	
Transpor. Assist., Ch. 71	254,964.00	
Tuition State Wards, Ch. 76	5,852.11	
Sch. Construction, Ch. 645	<u>53,348.00</u>	
		2,285,339.59

Federal Grants:

Chapter I	41,101.00	
Chapter II	2,849.00	
Project Child Serve	43,050.00	
Project Parallel	3,900.00	
Early Childhood	25,518.00	
Vocational Education	2,188.00	
Drug Free Schools	<u>10,184.00</u>	
		128,790.00

P.L. 874

Chapter 188/Horace Mann		0
		321.00

School Lunch Programs:

State & Fed. Reimbursements	27,769.99	
Sales	174,129.01	
Other Receipts	<u>17,212.78</u>	
		219,111.78

Athletic Revolving Acct.:

Game Receipts	9,603.50	
User Fees	27,865.15	
Miscellaneous Receipts	0	
Support of Athletics Receipts	<u>11,021.90</u>	
		48,490.55

Lost Book Revolving	1,097.50
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Industrial Arts Rev. Acct.	5,186.45
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Pentucket Water Damage	34,366.01
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Pentucket Build. Project	
Anticipation of Bank Bond	\$1,347,000.00

Miscellaneous Receipts:		
Interest Income	124,325.87	
Refunds	1,862.28	
Out-of-District Tuition	9,002.30	
Other Receipts	<u>3,672.13</u>	
		<u>138,862.58</u>
Total Receipts		<u><u>\$7,825,063.82</u></u>

EXPENDITURES

Maintenance & Operation		
Instructional Serv.:		
Regular Education	\$2,829,567.63	
Special Education	447,441.96	
Oasis Program	56,231.83	
Gifted & Talented	<u>0</u>	
		\$3,333,241.42
Support Services:		
Principal's Office	386,002.76	
Library Services	113,826.57	
Guidance	239,487.32	
Health Services	41,626.72	
Athletics	186,047.67	
Student Activities	23,964.47	
Transportation	288,789.55	
Attendance Services	750.00	
Building & Grounds	<u>662,158.92</u>	
		1,942,653.98
Non-Program Services		<u>612,669.50</u>
Total Maintenance & Operation		\$5,888,564.90
Federal Grants		
1990 Grants:		
Project Child Serve	689.98	
Early Childhood	300.00	
Drug Free Schools	404.95	
Vocational Ed.	429.70	
Chapter I	385.33	
1991 Grants:		
Chapter I	43,036.00	
Chapter II	2,798.00	
Project Child Serve	37,503.68	
Project Parallel	3,900.00	
Early Childhood	28,496.11	
Vocational Education	2,137.00	
Drug Free Schools	<u>9,231.25</u>	
		128,926.67

Chapter 188	621.00
P.L. 874	0
Pentucket E&D Expenditures	<u>47,052.00</u>
	\$ 129,933.00
School Lunch Program:	
Salaries	98,416.07
Food	84,726.83
Maintenance	2,198.42
Other Expense	<u>3,297.78</u>
	188,639.10
Athletic Revolving Acct.:	
Salaries	18,123.50
Supplies & Materials	1,763.17
Dues & Tourn. Fees	3,094.45
Other Expenses	<u>5,178.62</u>
	28,159.74
Lost Book Revolving Acct.	1,186.94
Industrial Arts Revolving	2,562.30
Pentucket Bldg. Project	
Anticipation of Bank Bond	1,771,889.01
Pentucket Water Damage Revolving:	
Salaries	3,926.27
Textbooks	7,770.11
Contracted Services	7,664.18
Supplies & Materials	<u>6,509.25</u>
	\$ 25,779.81
Total Expenditures	<u><u>\$8,083,786.80</u></u>

MERRIMAC SCHOOL ANNUAL REPORT TO THE TOWN OF MERRIMAC

The 1992 school year has been rough for all concerned. The financial support of the 640 children we educate at the FN Sweetsir School (K-2) and HR Donaghue School (3-6) has been a question wrestled with from last spring's annual meeting through the special town meeting in the fall and in fact is not settled yet. The prospect of closing the Sweetsir school was an emotional issue that combined with a forced reduction of classroom staff to galvanize hundreds of parents and townspeople together. The Friends of the Merrimac Schools raised almost \$40,000 within six months to keep the school open and most importantly keep class sizes to a minimum.

Merrimac's town finances are precarious because of this recessionary environment. With Merrimac's unemployment rate thought to be around 12% it is clear that extraordinary efforts were necessary to educate our children. The rate of volunteerism within the schools has never been higher. There has never been more people attending school committee meetings or forums. There has never been more people contributing to fund raising. I'd like to take this opportunity to congratulate the

entire Merrimac community for your time, energy, emotional and financial support through this difficult time.

Merrimac's selectmen and finance committee members deserve a thank you from this school committee. We all have different parts of the job to do but the degree of cooperation and open communications has also never been higher. It has sometimes been easier in the past to blame each other for the financial problems we have faced and harder to work together to resolve them equitably. This year we took the harder road.

Merrimac schools established a Pre-Alateen program this year which has served many youngsters and parents. This program brings children together to come to grips with drug dependent environments. While it may be a sad commentary on our times that such a program is needed, it is needed and we have been able to provide this program through the efforts of community members and school staff.

Our oldest and youngest citizens have been spending alot more time with each other this year as well. The Merrimac Senior Citizens Center and the schools have exchanged programs and concern through the year. We look forward to this interdependency to grow stronger each year.

Michael Cormier, 6th grade, provided a very special moment for our town this year. Michael wrote a story about a relationship between an old man and a young boy. The story won a national award and will be published and sold to school libraries across the country. More special than the savings bond that Michael received and the books the school received was the realization of our own publishing company. Our children are writing some wonderful stories and we invite you to our schools to share them.

Mrs. Ruth Parker retired from the Whittier School Committee this year after seventeen years of service. Seventeen years is a remarkable amount of time to give of yourself to children and to the town. Merrimac students represent the second highest enrollment at Whittier behind Haverhill. The school system that Mrs. Parker helped form has been providing outstanding vocational and academic education to our children. We thank you, Mrs. Parker, very much.

As we meet again at this year's town meeting we continue to face 'insurmountable' problems. We will surmount them.

The school building project at the Donaghue is very high on the state list and should finally become a working project rectifying building problems and adding new classrooms and a new gymnasium for all of our use. The Sweetsir project is down on the list and will not go through this year unless the State decides that building schools is as important as highways both for the economy and the health of the state's educational systems.

I am writing this in February and things do change but at this time the Pentucket school committee is looking at a level funded budget which will hopefully provide us the wherewithal to close the funding gap at our elementary schools. The elementary budget seeks to maintain both of the schools and the classroom teaching position that was cut last year.

But even this budget is short of the educational program our children need. Our classroom sizes are too high in at least two grade levels, exceeding the 25 to 1 policy we maintained for so long. This budget does not restore art education, music education and physical education to the levels necessary to truly understand a child's potential in these areas. The reductions in special education are terrible and a symptom of that pendulum swinging back again too far.

Special Education has been expensive, it has meant a Transition class between kindergarten and first grade for 10 to 12 youngsters every year. This year has been remarkable in improving the success of these children. Special Ed has meant the ability to treat the needs of children who need that little bit extra, but that once received pays us back a hundred fold. Sped has meant the counseling services that so many of our children had needed and received and that the Pre-Alateen program shows us are still needed. To me Sped has also meant addressing the needs of gifted children through supplementary offerings.

This year’s budget will again rely on volunteers and fundraising to provide as comprehensive an elementary school experience as possible. But if we can support the current budget while maintaining the interest and energy of the Merrimac community we can add to our children’s experience and potential.

Philip Cosgrove, Chairman
Merrimac School Committee

MERRIMAC PUBLIC SCHOOLS

1991		
September	3	First Teacher Day—Full Day
	4	Schools Open (1-12)
		a. Staggered Start K-1
		b. Staggered Start Jr. H.S.
October	14	Columbus Day
November	11	Veteran’s Day
	20	Conference Day—Secondary
	21	Conference Day—Elementary
	27	Schools Close at Noon for Thanksgiving
December	20	Schools Dismiss at End of Day for Christmas Vacation
1992		
January	6	Schools Reopen
	20	Martin Luther King, Jr. Day Observed
	27	Kindergarten Changeover (Merrimac and Groveland only)
February	14	Schools Dismiss at End of Day for February Vacation
	24	Schools Reopen
April	16	Schools Dismiss at End of Day for April Vacation
	17	Good Friday
	27	Schools Reopen
May	25	Memorial Day Observed
June	6	Pentucket Graduation
	7	Rain Date—Graduation
	19	Full Day; Last Day of School (No Snow Days)
	26	Full Day; Last Day of School (5 Snow Days)

Marking Periods End: November 8, January 24, April 3

Notice: In the event of any delayed opening in Groveland due to the Building Project, we will use January 2, 3 and/or April 22, 23, and 24 as in session days, rather than vacation days.

Rev. 7/26/91

DIRECTORY OF SCHOOL STAFF 1991-1992 (2/92)

MERRIMAC PUBLIC SCHOOLS

Position	Name	Training	Total Years Experience	Years In Merrimac
Principal	Annette Autiello	M.Ed., Salem State College 1968	26	24
	Angela Jervey	M.Ed., Suffolk University 1983	19.6	19.6
Intermediate Unit	Roy Campbell	M.Ed., Providence College 1981	21	21
	Edward Martin	B.S., Salem State College 1965	26	26
	R. Marie Scher	M.Ed., Lesley College 1989	25	22
	Richard Jervey	B.S., No. Adams State College 1974	18	17
	Mary Coughlin	M.A., Salem State College 1964	30	23
	Dawn Allen	B.S., Salem State College 1969	24	24
	Sarah McGuirk	B.S., Salem State College 1979	13	11
	Cecilia Doyle	A.B., Emmanuel College 1969	10	9
	Martha Williams	M.Ed., Suffolk University 1975	18	18
	Andrea Kangas	M.Ed., University of Lowell 1991	14	8
	Gail DiNaro	B.S., American Int'l College 1967	12	11.5
Primary Unit	Jeanne Connor	B.S., Salem State College 1970	22	22
	Ellen Bettencourt	M.Ed., Suffolk University 1979	20	20
	Linda Brackett	M.Ed., Suffolk University 1975	22	22
	Ellen Evans	B.S., Kent State 1960	13	8
	Constance Gordon	M.Ed., University of Lowell 1983	23	23
	Margaret Topitzer	A.B., Merrimack College 1961	14	11
	E. Gail Meredith	M.A., Univ. of Connecticut 1964	19	15
	Carol Rust	B.S., Fitchburg State College 1984	8	8
	Barbara Taylor	M.Ed., Salem State College 1987	25	24
	Lois Cimmino	M.Ed., Keene State College 1975	21	14
Art	Louise Ouellette	B.S., Salem State College 1972	10	9
	Veronica Laite	M.M., Catholic Univ. of America 1981	28	22

Physical Education	Melody Moody	B.S., Indiana University 1981	10	4
Reading Coord.	Linda Gilmartin	M.Ed., University of Lowell 1983	21	21
Reading Spec.	Mary Jane Lane	M.Ed., University of Lowell 1984	21	18
Gifted & Talented	Ann Jones	M.Ed., Lesley College 1985	14.6	12.5*
Special Education	Patricia DiStefano	B.S., Lesley College 1980	11	11
	Elizabeth Belden	B.S., American Int'l College 1981	10	7
	Susan Tocci	B.S., Wheelock College 1986	6	6
	Karen Schwartz	M.Ed., Tufts University 1987	4	2*
L.D. Specialist	M. Susan Belmont	M.Ed., Salem State College 1970	16	14.4
Adj. Counselor &	Lucia DePamphilis	M.Ed., Salem State College 1970	22	22
SPED. Admin. Coord.	(7/91-1/92)			
Speech Therapist	Lisa Mitchell			
Union No. 53	Geraldine Carter			
		M.S., Emerson College 1984	9	3.5
		M.Ed., Boston College 1984	14	9

* Position Eliminated

MERRIMAC SCHOOL COMMITTEE

PROPOSED FY 1993 BUDGET

SALARIES

	1992 approved	1993 proposed
INSTRUCTION		
200/2301-100-10 Instructional Salaries—Teacher	907,397	941,970
200/2301-100-11 Instructional Salaries—Subs	8,000	8,000
200/2301-100-12 Staff Development Salaries	0	0
200/2301-100-13 Outdoor Ed Salaries—Stipends	0	0
200/2301-100-30 Instructional Aides Salaries	0	0
sub-total INSTRUCTION	915,397	949,970
NON-PROGRAM		
200/2301-113-10 Sick Leave Buyback	0	13,537
sub-total NON-PROGRAM	0	13,537
SPECIAL ED DEPT.		
200/2102-025-10 Sped Supt's Off. Admin Salaries	8,288	9,167
200/2102-025-20 Sped Supt's Off. Clerical Salary	3,520	3,895
200/2302-125-10 Sped Instruc Salaries (Teachers)	178,619	191,551
200/2302-125-11 Sped Home Inst. Salary (Tutor)	500	500
200/2302-125-20 Sped Clerical Salaries (Typist)	8,896	7,686
200/2802-125-10 Sped Psych Serv Salary/ Core Eval	200	200
sub-total SPECIAL ED DEPT.	200,023	212,999
SPECIAL ED/UNION		
200/2302-127-10 Sped Union #53 Instruc Salaries	0	29,732
200/2302-127-11 Sped Union #53 Inst. Sal (Tutor)	0	5,299
200/2302-127-30 Sped Union #53 Salaries—Aide	0	3,300
200/2302-127-30 Sped Union #53 Bus Monitor	0	3,000
sub-total SPECIAL ED/UNION	0	41,331
PRINCIPALS OFFICE		
200/2200-131-10 Prin. Off. Admin Salary	98,483	98,483
200/2200-131-20 Prin. Off. Clerical Salary	22,071	24,933
200/2200-131-21 Prin. Off. Cler. O/T Salaries	0	0
sub-total PRINCIPALS OFFICE	120,554	123,416
MEDIA SERVICES		
200/2500-132-10 Media Serv Prof. Salaries	17,266	0
sub-total MEDIA SERVICES	17,266	0
HEALTH SERVICES		
200/3200-134-10 Health Serv. Prof. Salaries	21,325	19,732
sub-total HEALTH SERVICES	21,325	19,732
CUSTODIAL SERVICE		
200/4110-137-30 Custodial Services—Salaries	67,523	71,575
200/4110-137-31 Custodial Services O/T Salaries	2,000	2,000
sub-total CUSTODIAL SERVICE	69,523	73,575
SCHOOL COMMITTEE		
200/1100-040-20 School Comm Clerical Salary	1,791	1,791
sub-total SCHOOL COMMITTEE	1,791	1,791

SUPERINTENDENTS

200/1200-041-10	Supt's Off. Administrative Sal	19,299	19,299
200/1200-041-12	Supt's Off. Sal Adjustment	0	1,258
200/1200-041-20	Supt's Off. Clerical Salaries	23,079	21,700
200/1200-041-21	Supt's Off. Cler. O/T Salaries	650	650
200/1200-041-22	Supt's Off. Sick Leave Buyback	0	0
sub-total SUPERINTENDENTS		43,028	42,907
SUB-TOTAL SALARIES/WAGES		1,388,907	1,479,258

NON-SALARY

		1992	1993
		approved	proposed

INSTRUCTION

200/2301-100-41	Cont. Serv. Outdoor Education	0	0
200/2301-100-42	Staff Development Contract Serv	200	0
200/2301-100-52	Staff Development Supplies	0	0
200/2301-100-53	Testing Materials	0	1500
210/2301-100-50	General Supplies Donaghue	4,020	5,700
210/2301-100-60	Other Expenses Donaghue	300	300
220/2301-100-50	General Supplies Sweetsir	3,520	5,000
220/2301-100-60	Other Expenses Sweetsir	300	300
sub-total INSTRUCTION		8,340	12,800

NON-PROGRAM

200/2301-113-60	Tuition Reimbursement	4,000	4,000
sub-total NON-PROGRAM		4,000	4,000

TEXTBOOKS/WORKBOOKS

210/2401-115-50	Textbooks Donaghue	1,000	1,200
210/2401-115-51	Workbooks Donaghue	2,120	3,700
220/2401-115-50	Textbooks Sweetsir	0	0
220/2401-115-51	Workbooks Sweetsir	1,300	3,900
sub-total TEXTBOOKS/WORKBOOKS		4,420	8,800

SPECIAL ED DEPT.

200/2102-025-50	Sped Supt's Off. Sup. & Mat	250	500
200/2102-025-60	Sped Supt's Off. Other	433	450
200/2102-025-70	Sped Supt's Off. Telephone	320	370
200/2302-125-40	Sped Home Instr. Tutor Cont. Serv.	0	0
200/2302-125-70	Sped Telephone	550	750
200/2802-125-40	Sped Contr Serv. Psych Testing	800	800
200/2802-125-41	Sped Contr Serv Physical Therapy	5,500	9,050
200/2802-125-42	Sped Contr Serv Occupat Therapy	6,308	5,967
200/3202-125-40	Sped Contr Health Serv	250	7,128
200/3302-125-40	Sped Contr Serv Transportation	700	10,696
200/7302-125-50	Sped Equipment	0	0
200/9102-125-60	Sped Tuition Mass Public Schools	38,934	3,066
200/9302-125-60	Sped Tuition Non-Public Schools	9,756	38,258
210/2302-125-50	Sped Sup & Mat Donaghue	0	0
210/2302-125-60	Sped Other Exp Donaghue	0	200
210/2402-125-50	SpedText-Workbooks Donaghue	0	0
220/2302-125-50	Sped Sup & Mat Sweetsir	0	0

220/2302-125-60	Sped Other Exp Dr. Sweetsir	0	200
220/2402-125-50	Sped Text-Workbooks Dr. Sweetsir	0	0
sub-total SPECIAL ED DEPT.		63,801	77,435
SPECIAL ED/UNION			
200/2302-127-40	Contr Serv/Field Trip	0	0
200/2302-127-50	Sped Union #53 Sup. & Mat.	300	300
200/2302-127-60	Sped Union #53 Other Expenses	0	0
200/2302-127-70	Sped Union #53 Telephone	0	0
200/2402-127-50	Sped Union #53 Textbooks/Workbooks	100	0
200/2802-127-40	Sped Union #53 Contract Serv Psych	0	0
200/2802-127-41	Sped Union #53 Physical Therapy	0	1,440
200/2802-127-42	Sped Union #53 Occ. Therapist	0	100
200/2802-127-43	Sped Union #53 Speech Therapy	0	0
200/2802-127-44	Sped Union #53 Behavior Management	0	3,300
200/3302-127-40	Sped Union #53 Transportation	13,500	8,672
200/7302-127-50	Sped Union #53 Fixed Asset Equip	0	0
sub-total SPECIAL ED/UNION		13,800	13,912
EQUIP. MAINTENANCE			
200/4230-130-50	Maint. Equip. Sup.	400	400
200/7301-130-50	Fixed Assets Equip.	0	0
200/7401-130-50	Replacement of Equip.	0	0
210/4230-130-40	Maint Equip Cont Ser Donaghue	6,500	6,500
220/4230-130-40	Maint Equip Cont Ser Dr. Sweetsir	5,600	5,600
sub-total EQUIP. MAINTENANCE		12,500	12,500
PRINCIPALS OFFICE			
200/2200-131-40	Prin. Off. Contr Serv Clerical	0	0
200/2200-131-60	Prin. Off. Other Conferences	150	150
200/2200-131-62	Prin. Off. Admin Reimb to Towns	1,444	0
200/2200-131-63	Prin. off. Prof Dev Tuition	0	2,000
200/2200-131-70	Prin. Off. Printing Cost	0	1,200
210/2200-131-50	Prin. Off. Sup. & Mat. Donaghue	200	200
210/2200-131-60	Prin. Off. Other Donaghue	200	200
220/2200-131-50	Prin. Off. Sup. & Mat. Sweetsir	200	200
220/2200-131-60	Prin. Off. Other Sweetsir	200	200
sub-total PRINCIPALS OFFICE		2,394	4,150
MEDIA SERVICES			
200/2600-132-50	Media Serv Audio Visual	0	0
210/2500-132-50	Media Serv Supplies Donaghue	0	150
210/2500-132-80	Media Serv Libr. Books Donaghue	0	0
210/2600-132-51	Media Serv Comp Supp Donaghue	0	0
220/2500-132-50	Media Serv Supplies Sweetsir	0	150
220/2500-132-80	Media Serv Libr. Books Sweetsir	0	0
220/2600-132-51	Media Serv Comp Supp Sweetsir	0	0
sub-total MEDIA SERVICES		0	300
HEALTH SERVICES			
200/3200-134-40	Health Serv. School Physician	700	700
200/3200-134-61	Health Serv. Prof Dev Tuition	0	280
210/3200-134-50	Health Sup. Donaghue	0	200
210/3200-134-60	Health Other Exp. Donaghue	100	100

220/3200-134-50 Health Supplies Sweetsir	0	150
220/3200-134-60 Health Other Ex. Dr. Sweetsir	100	100
sub-total HEALTH SERVICES	900	1,530
CUSTODIAL SERVICES		
210/4110-137-50 Custodial Supplies Donaghue	1,000	3,100
220/4110-137-50 Custodial Supplies Sweetsir	1,200	2,600
sub-total CUSTODIAL SERVICES	2,200	5,700
HEAT & UTILITIES		
210/4120-138-50 Heat Of Building Donaghue	19,310	19,310
210/4130-138-50 Telephone Donaghue	3,850	4,177
220/4120-138-50 Heat Of Building Sweetsir	19,350	19,350
220/4130-138-50 Telephone Sweetsir	3,080	3,340
sub-total HEAT & UTILITIES	45,590	46,177
MAINTENANCE OF BUILDING		
200/4220-139-60 Maint of Building Renovations	0	0
210/4220-139-40 Maint of Building Cont Serv Donaghue	12,725	12,725
210/4220-139-50 Maint of Building Supplies Donaghue	500	500
220/4220-139-40 Maint of Building Cont Serv Sweetsir	10,160	10,160
220/4220-139-50 Maint of Building Supplies Sweetsir	100	100
sub-total MAINTENANCE OF BUILDING	23,485	23,485
SCHOOL COMMITTEE		
200/1100-040-40 Schl Comm Contract Service	12,000	12,000
200/1100-040-50 Schl Comm Supplies & Materials	550	550
200/1100-040-60 Schl Comm Other Expense	5,935	5,935
200/1100-040-61 Schl Comm Other Stipend	550	550
sub-total SCHOOL COMMITTEE	19,035	19,035
SUPERINTENDENTS		
200/1200-041-40 Supt's Off. Contr Serv/Spec Proj	100	100
200/1200-041-41 Supt's Off. Printing Exp	197	195
200/1200-041-50 Supt's Off. Sup & Mat.	1,518	1,500
200/1200-041-60 Supt's Off. Other	800	1,100
200/1200-041-70 Supt's Off. Telephone	1,100	1,000
200/4110-041-40 Supt's Off. Contr. Serv. Cust.	98	0
200/4110-041-50 Supt's Off. Cust. Supplies	0	0
200/4130-041-50 Supt's Off. Rent	1,300	0
200/4220-041-40 Supt's Off. Maint Of Bld	500	0
200/4230-041-40 Supt's Off. Maint. Equip. Contr.	1,184	2,135
200/4230-041-50 Supt's Off. Maint. Of Equip. Sup	300	300
200/7300-041-50 Supt's Off. Acq. Of Equipment	0	0
sub-total SUPERINTENDENTS	7,097	6,330
TRANSPORTATION		
200/3300-143-40 Contr. Serv. Transportation	49,419	52,670
sub-total TRANSPORTATION	49,419	52,670
MAINTENANCE OF GROUNDS		
200/4210-144-60 Vehicle Reimb.	300	600
210/4210-144-40 Maint Grnds Cont Ser Donaghue	1,140	1,254
220/4210-144-40 Maint Grnds Cont Ser Dr. Sweetsir	2,976	3,274
sub-total MAINTENANCE OF GROUNDS	4,416	5,128

CHAPTER 74		
200/9000-145-40 Chpt. 74 Voc. Tuition	100	100
sub-total CHAPTER 74	100	100
SUB-TOTAL NON-SALARY	261,497	294,052

**BUDGET SUMMARY
FY 92 APPROVED**

Regular Education	1,323,261
Special Education	277,624
Transportation	49,419
Voc. Tuition	<u>100</u>
TOTAL BUDGET	1,650,404

**BUDGET SUMMARY
FY 93 PROPOSED**

Regular Education	1,374,863
Special Education	345,677
Transportation	52,670
Voc. Tuition	<u>100</u>
TOTAL BUDGET	1,773,310

WARRANT FOR SPECIAL TOWN MEETING

ESSEX, ss

To one of the Constables of the Town of Merrimac:

GREETINGS;

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet in the Frederick N. Sweetsir School in Merrimac on November 4, 1991 at 7:30 p.m. to act on the following articles, namely:

ARTICLE 1. To see if the Town will vote to accept, in accordance with M.G.L. C71, S.71E, the creation of a School Use of Facilities Revolving Fund into which all monies received as rental income will be placed. The receipts held in such a separate account may be expended by the School Committee without further appropriation for expenses incurred in making school property available for such use; or take any other action relative thereto. *Passed*

ARTICLE 2. To see if the Town will vote to change the term of office of the Town Treasurer from one year to three years; or take any other action relative thereto. *Defeated*

ARTICLE 3. To see if the Town will vote to change the term of office of the Town Clerk from one year to three years; or take any other action relative thereto. *Passed*

ARTICLE 4. To see if the Town will vote to amend Article 20 of the May 7, 1990 Town Meeting (voted June 19, 1990) Sewer Belt Filter Press; or take any other action relative thereto. *Passed*

ARTICLE 5. To see if the Town will vote to raise and appropriate or transfer a sum of money from the Capital Development Fund—Sewer for the purpose of designing, procuring and installing equipment to handle, store and compost sewer sludge; or take any other action relative thereto. *Passed*

ARTICLE 6. To see if the Town will vote to transfer from Assessors Revaluation a sum of money to be used toward the reduction of the tax rate for the Fiscal Year commencing July 1, 1991; or take any other action relative thereto. *Passed*

ARTICLE 7. To see if the Town will vote to transfer from Assessors Outside Help a sum of money to be used toward the reduction of the tax rate for the Fiscal Year commencing July 1, 1991; or take any other action relative thereto. *Tabled*

ARTICLE 8. To see if the Town will vote to transfer from Town Clerk's Automated Equipment a sum of money to be used toward the reduction of the tax rate for the Fiscal Year commencing July 1, 1991; or take any other action relative thereto. *Passed*

ARTICLE 9. To see if the Town will vote to transfer from Planning Board Consultant Expense a sum of money to be used toward the reduction of the tax rate for the fiscal Year commencing July 1, 1991; or take any other action relative thereto. *Passed*

ARTICLE 10. To see if the Town will vote to reconsider Article I Omnibus of Annual Town Meeting, May 6, 1991; or take any other action relative thereto. *Passed*

Given under our hands this 21st day of October, 1991.

Walter W. Steeves, Chairman
Jeffrey W. Hoyt
James G. Seymour

A true copy attest:
CONSTABLE

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac, to meet at the time and said place for purpose therein expressed.

Posted this 21st day of October, 1991, in the following three places:

Towne Market
Cozy Cleaners
Town Hall

WARRANT FOR ANNUAL TOWN MEETING

ESSEX, ss
GREETINGS;

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in the Dr. Frederick N. Sweetsir School in Merrimac on May 6, 1991 at 8:00 p.m. to act on the following articles, namely:

ARTICLE 1. To see if the Town will vote to fix the salary and compensation of all elective officers of the Town as provided by Massachusetts General Laws Chapter 41, Section 108 as amended; Moderator, Town Clerk, Three Selectmen, Three Assessors, Treasurer, Tax Collector, Tree Warden, Three Commissioners of Municipal Light, Three Water Commissioners, Three Sewer Commissioners, and raise, appropriate or transfer sums of money therefore and to determine sums of money to be raised, or transferred to defray the necessary and usual charges and expenses of the Town for the Fiscal Year commencing July 1, 1991 and make appropriations for the same, said sums of money so raised, appropriated or transferred to be expended for specific purposes to be voted; or take any other action relative thereto.

ARTICLE 2. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning July 1, 1991 in accordance with the provisions of Massachusetts General Law Chapter 44, Section 17; or take any other action relative thereto. *Passed*

ARTICLE 3. To see if the Town will vote to appropriate a sum of money from the Electric Light Operating Balance, said money to be used by the Assessors with the estimated receipts to fix the tax rate for the fiscal year commencing July 1, 1991; or take any other action relative thereto. *Passed*

ARTICLE 4. To see if the Town will vote to appropriate a sum of money from the sale of Cemetery lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the “Care, Improvement, and Embellishment” of said Cemeteries, according to Massachusetts General Laws, Chapter 114, Section 14 and Section 25; or take any other action relative thereto. *Passed*

ARTICLE 5. To see if the Town will vote to accept benefits provided under Chapter 760, Acts of 1960, "An act providing State aid for Free Public Libraries", or take any other action relative thereto. *Passed*

ARTICLE 6. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be used for the operation and maintenance of the Sanitary Landfill for fiscal year 1992; or take any other action relative thereto. *Passed*

ARTICLE 7. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be used to pay Haley and Ward Engineering Company for services of supervision and inspection of sanitary landfill for the fiscal year commencing July 1, 1991; or take any other action relative thereto. *Passed*

ARTICLE 8. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the reserve fund for appropriation for revaluation; or take any other action relative thereto. *Passed*

ARTICLE 9. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be expended by the Board of Assessors to perform duties and incur expenses relating to any equalization or revaluation of the Town; to authorize the Board of Assessors to hire themselves at the rate of \$10.00 per hour and to hire such other necessary assistance as the Board of Assessors may deem necessary or convenient; or take any other action relative thereto. *Passed*

ARTICLE 10. To see if the Town will vote to raise and appropriate a sum of money for Interest on Bond Anticipation Notes for the Water Filter Bond; or take any other action relative thereto. *Passed*

ARTICLE 11. To see if the Town will vote to authorize its Town Treasurer to act as Town Collector, and so that hereafter the position would be entitled "Town Treasurer and Collector." *Tabled*

ARTICLE 12. To see if the Town will vote to accept the provisions of Chapter 291 of the Acts of 1990, thereby allowing the Town to receive Enhanced 911 service as defined in said Act and, if acceptance and notification to the Secretary of the Commonwealth of said acceptance occur on or before December 11, 1991, the Town will also receive, at no cost to it, the benefits of Enhanced 911 network features and network components, including at least one public safety answering point, and any other Enhanced 911 network features that may be made available by the statewide emergency telecommunications board. *Passed*

ARTICLE 13. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to pay for Principal and Interest on borrowing for the Sewer Belt Filter Press; or take any other action relative thereto. *Tabled*

ARTICLE 14. To see if the Town will vote to raise and appropriate or transfer from Chapter 90 Highway funds a sum of money for construction, repair and improvement in FY92 or take any other action relative thereto. *Passed*

ARTICLE 15. To see if the Town will vote to amend the Town of Merrimac By-laws, Article I, Section II, which presently reads, "Quorum at Town Meeting, Annual and Special—five percent (5%) of the registered voters of the Town of Merrimac must be present at all annual Town Meetings, and all Special Town Meetings," to read "five percent (5%) of the registered voters of the Town of Merrimac must be present at all Annual Town Meetings and Special Town Meetings, except that at Special Town Meetings, if a quorum is not reached on the first night, on any subsequent night the quorum shall be reduced to one hundred (100) registered voters. *Defeated*

ARTICLE 16. To see if the Town will vote to approve changes to the Sewer Use Ordinance as follows: or take any other action relative thereto:

Sec. 6. Sewer Capital Development Fund

A. Findings and declaration of purpose.

(1) The construction of new residential, commercial, industrial and other structures within the Town threatens to burden and overtax existing public sewerage facilities.

(2) Such new development and construction presents the Town with the necessity of expanding and improving its sewerage facilities.

(3) The Sewer Department has completed a study of its public sewerage facilities and assessed the impact of development upon the need for new and expanded facilities.

(4) In order to expand the capacity of the existing sewerage system, it is deemed in the best interest of the public to create a special Sewer Capital Development Fund into which shall be paid the sewer connection fees established in this ordinance and from which expenditures shall be made solely for the purposes of funding the expansion of the Capital facilities.

(5) Sewer connection fees shall be assessed against new connections and changes of use, such that the property owner bears a fair and proportionate cost of the needed expansion.

(6) Requiring such fees to be paid at the time of permit issuance to the town sewer system represents a reasonable and efficient method of collecting fees which are due.

(7) The imposition of such fees upon new construction is reasonable and appropriate in that it shifts a part of the financial cost of the expansion of the capital facilities to those persons whose activity necessitates the expansions and who will directly benefit from it.

(8) The creation of this Sewer Capital Development Fund is consistent with Mass. General Law Chapter 83.

B. Sewer Capital Development Fund established.

(1) All assessment collected under this ordinance shall be paid into a special interest-bearing reserve fund of the Town which fund is hereby created to be the Sewer Capital Development Fund.

C. Use of Fund Revenues.

(1) Fees paid into the Sewer Capital Development Fund shall be expended solely for the expansion of the town's sewerage system according to the schedule of the capital improvements plan developed by the Sewer Department. The plan may be amended by the Sewer Department as required for emergencies or by Federal and State directives which may be imposed.

(2) Expansion activities which may be funded from the Sewer Capital Development Fund include the following:

- (a) Construction of pumping stations to increase sewerage system capacity:
- (b) Enlargement or upgrading of the sewerage treatment plant:
- (c) Enlargement or upgrading of the solid waste disposal facility.

The funds may not be used to finance routine maintenance and repair activities or other expenses solely related to operation of the sewerage system.

D. Applicability of Ordinance.

(1) The provisions of this ordinance regarding sewer connection fees shall apply to developments or construction for which a sewer connection permit application is made after adoption of the ordinance except for those developments for which the town and the developer or owner have executed a development agreement which provides alternatively for a contribution to sewer expansion activities.

E. Fee Schedule—Administration of Fund.

(1) The Sewer Department shall adopt a fee schedule establishing the sewer connection fee to be charged to residential, commercial, industrial and other types of property uses. The schedule shall be published and copies made available to the public in the office of the selectmen. This schedule will be revised annually.

(2) A sewer connection fee is immediately due and payable upon, and concurrently with, the application for a sewer connection permit. No building shall be connected to the town sewer system without full payment of the proper fee. *Passed*

ARTICLE 17. To see if the Town will vote to authorize the Board of Assessors to use a sum of money from available balances and from “FREE CASH” in the treasury toward the reduction of the tax rate for the fiscal year commencing July 1, 1991; or take any action relative thereto. *Passed*

ARTICLE 18. To see if the Town will vote to limit hunting to within the boundaries of the Town Forest, to be posted in Town Forest boundaries and to be enforceable by all laws that apply. *Tabled*

ARTICLE 19. To see if the town will vote to raise and appropriate or borrow from Water Department Capital Improvement Fund a sum of money for the purpose of a payback payment on bond anticipation note for Filter Plant, to be returned upon receipt of bond issue; or take any other action relative thereto. *Passed*

Given under our hands this thirtieth day of March, 1991.

George Waterhouse, Chairman
Ronald R. Jordan
Walter Steeves

a true copy attest:
CONSTABLE

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac, to meet at the time and said place for purpose therein expressed.

Posted this 16th day of April, 1991, in the following three places:

Towne Market
Town Hall
Cozy Cleaners

WARRANT FOR SPECIAL TOWN MEETING

ESSEX, ss

To one of the Constables of the Town of Merrimac:

GREETINGS;

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet in the Frederick N. Sweetsir School in Merrimac on May 6, 1991 at 7:30 p.m. to act on the following articles, namely:

ARTICLE 1. To see if the Town will vote to transfer a sum of money from the Sewer Capital Development Fund to defray expenses of the Belt Filter Press; or take any other action relative thereto. *Passed*

ARTICLE 2. To see if the Town will vote to transfer from available funds a sum of money for Snow and Washout Emergency; or take any other action relative thereto. *Tabled*

ARTICLE 3. To see if the Town will vote to transfer from available funds a sum of money to pay F.I.C.A. Town's share; or take any other action relative thereto. *Passed*

ARTICLE 4. To see if the Town will vote to transfer from available funds a sum of money for interest on Temporary Borrowing—Water Project; or take any other action relative thereto. *Passed*

ARTICLE 5. To see if the Town will vote to transfer from available funds a sum of money to pay for Unemployment Expense; or take any other action relative thereto. *Passed*

ARTICLE 6. To see if the Town will vote to transfer from available funds a sum of money to pay for oil heat for Town Hall; or take any other action relative thereto. *Tabled*

Given under our hands this 16th day of April, 1991.

George Waterhouse, Chairman
Ronald R. Jordan
Walter Steeves

A true copy attest:
CONSTABLE

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac, to meet at the time and said place for purpose therein expressed.

Posted this 16th day of April, 1991, in the following three places:

Towne Market
Cozy Cleaners
Town Hall

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Collector. We are presently working closely with the Department of Revenue in the implementation of this program and are presently on schedule to be on line sometime during Fiscal 1992.

Due to our constant pleas, the Department of Revenue has developed a motor vehicle excise CAMA program. The Board is also hopeful of implementing this program sometime during Fiscal 1992. These programs will alleviate the dependence on outside computer services and save the town considerable money.

We have been very busy not only with our regular duties but with other programs that will be of great benefit to the town.

For Fiscal 1991, new growth was \$93,279, down \$34,814 from Fiscal 1990. Also this past year our tax rate jumped \$1.89 per thousand. The one item that increased the rate the most was the "debt exclusion" for \$1.38 per thousand. This was to pay for Architect Fees for school additions and renovations. This one time payment represents \$368,000. This will not be on next years Tax Rate.

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OFFICE of the BOARD OF ASSESSORS

THE TOWN of MERRIMAC

MASSACHUSETTS 01860

6 School Street

Telephone: (617) 346-9022

This past year (Fiscal 1991) has seen the Assessors Office undertake a number of new programs.

Four years ago the Assessors asked the towns' people to set aside \$5000 a year for "Future Revaluation" projects that may be required of the town. At last years (1990) Town Meeting we asked for two transfers from this account:

1. \$10,000 for having the Assessors Maps redone. The bid was for \$8900 and the maps are now in the process of being done. The maps were last redone in 1941 and during the Fiscal 1989 recertification the State suggested the maps should be done by the Fiscal 1992 recertification.
2. \$6340 for part-time help to be hired at \$6.00 per hour to help load all our information into the new computer system (CAMA).

At the 1989 Town Meeting you appropriated \$30,000 for a new computer system. With these funds we have bought a new system for the Town Clerk and the Assessors. We still have a balance in that account and are hopeful it is enough to get the necessary equipment required for the Tax Collector. We are presently working closely with the Department of Revenue in the implementation of this program and are presently on schedule to be on line sometime during Fiscal 1992.

Due to our constant pleas, the Department of Revenue has developed a motor vehicle excise CAMA program. The Board is also hopeful of implementing this program sometime during Fiscal 1992. These programs will alleviate the dependence on outside computer services and save the town considerable money.

We have been very busy not only with our regular duties but with other programs that will be of great benefit to the town.

For Fiscal 1991, new growth was \$93,279, down \$34,814 from Fiscal 1990. Also this past year our tax rate jumped \$1.89 per thousand. The one item that increased the rate the most was the "debt exclusion" for \$1.38 per thousand. This was to pay for Architect Fees for school additions and renovations. This one time payment represents \$368,000. This will not be on next years Tax Rate.

THE REPORT OF THE BOARD OF ASSESSORS

The Board of Assessors respectfully submit the following report for the year 1990

Edward R. Davis, MAA, Chairman term expires 1991

George W. Mutti, MAA term expires 1990

Martha A. Schena, MAA term expires 1992

Christine M. Akstin, Clerk

TAX RATE RECAPITULATION FISCAL 1991

I. TAX RATE SUMMARY

A. Total Amount to be Raised:	6,211,229.58
B. Estimated Receipts and Revenue:	3,068,929.51
C. Net amount to be Raised by Taxation:	3,142,300.07
D. Classified Tax Levies and Rates:	

CLASS	LEVY %	LEVY AMOUNT	VALUATION	TAX RATE
Res	89.8556	2,823,534.14	239,892,450	11.77
Open	00	00	00	
Comm	6.5382	205,450.06	17,455,400	11.77
Indus	1.9651	61,748.95	5,246,300	11.77
Pers	1.6411	51,566.92	4,381,217	11.77
<u>TOTAL</u>	<u>100%</u>	<u>3,142,300.07</u>	<u>266,975,367</u>	<u> </u>

II. AMOUNT TO BE RAISED

A. Appropriations:	5,767,609.22
B. Other to Raise:	* 378,248.33
C. State & County Charges:	29,701.00
D. Overlay:	<u>35,641.03</u>
E. Total Amount to be Raised:	6,211,229.58

III. ESTIMATED RECEIPTS & REVENUE FROM OTHER SOURCES

A. Estimated Receipts-State:	1,341,681.00
B. Estimated Receipts-Local:	1,072,367.79
C. Revenue Appropriated:	243,133.22
D. Other Revenue to Reduce Tax Rate:	<u>411,747.50</u>
E. Total Estimated Receipts & Revenue:	3,068,929.51

